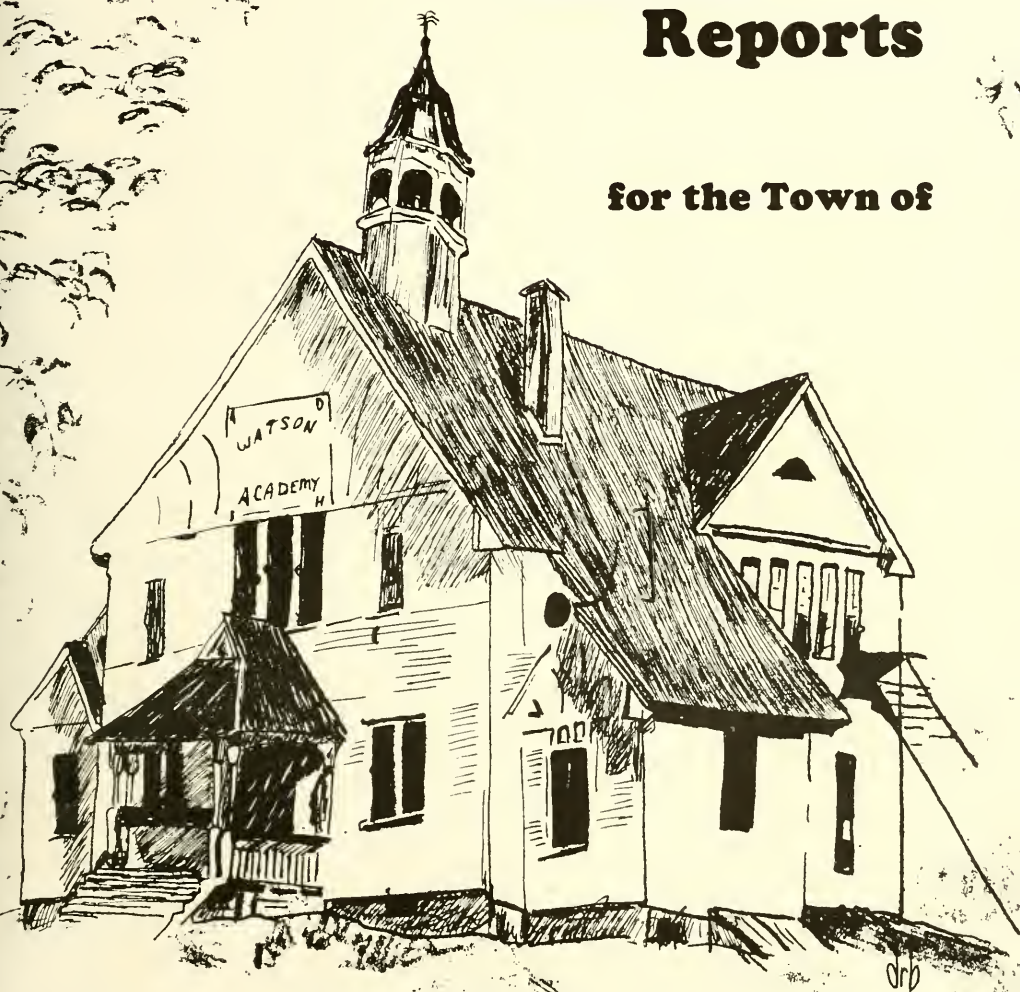


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on Academy
1883 - 1979

Annual Reports

for the Town of



Epping, N.H.

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For the Year Ending
December 31, 1981

Ambulance Fund

In the mid-seventies, the Epping Rescue Squad was formed with a two thousand dollar (\$2,000.00) donation from the Epping Fire Department. The Squad, consisting of Red Cross Advanced First Aid Trained Volunteers, purchased a 1972 Dodge Van.

In May of 1980, the Epping Rescue Squad had the opportunity to purchase the old 1970 Exeter Fire Department Ambulance for one dollar (\$1.00).

Prior to acquiring this Ambulance from Exeter, there was a great deal of discussion among the members of the Fire Department and the Rescue Squad in reference to whether or not the Town should hold off or purchase a "new" Ambulance for the town. There were times when Raymond and EMT Ambulances were very busy and Epping patients had to wait long periods of time to be transported to a hospital. This was a serious problem. It could mean the difference between life and death. Epping needed an Ambulance. The 1970 Cadillac Ambulance offered to the Town by Exeter was considered to be an excellent starting point. So, with much discussion and the loss of a few rescue members, the Ambulance was purchased.

In May 19, 1980, Epping Fire Chief Richard Marcotte officially passed the dollar over to Exeter Firefighter John Carbonneau for the 1970 Cadillac Ambulance.

May 21, 1980, the Epping Rescue Squad and the Epping Fire Department voted to merge. This was done to incorporate the insurance coverage, financial aid, and to better serve the town.

The volunteers have come a long way during the first year and a half with the Town's Ambulance. Four of the Advanced First Aid volunteers have become "Nationally Registered Emergency Medical Technicians." The services of Judy Denyou, R. N., who not only works on the Ambulance but also is the "Training Officer," have been acquired. All the training and schooling is done by the volunteers on their own time. These volunteers do this because they are very interested in their town and care about the people in it.

During 1980, there were sixty-seven (67) Rescue calls and seventy-four (74) Ambulance calls. There were a total of one hundred and forty-six (146) people treated. During 1981 there were two hundred and seven (207) Ambulance calls with two hundred and thirteen (213) having been treated. The 1981 operating costs were \$4,095.11. That averages out to a cost of \$19.70 per call. This is a great deal less expensive than having to hire a private Ambulance service at a base rate of \$65.00 plus \$3.00 per mile.

It is becoming increasingly evident that a new Ambulance is essential to our Town. The 1970 Cadillac Ambulance is requiring more and more repairs to keep it operating. The Ambulance mechanics state that it is just a matter of a short time before this vehicle must be replaced. With this fact heavily on their minds, the organization is now in the process of obtaining specifications and prices of a new Ambulance. Thus far, the price of a new Ambulance is approximately thirty-five thousand dollars (\$35,000.00). The life expectancy of such a vehicle is approximately eight years. This averages out to a cost of \$4,350.00 per year that hopefully will not have to come from taxes.

THEREFORE, in our attempt to avoid any tax burden on the property owners of Epping and to still enable us to obtain the so badly needed Ambulance, we are asking the citizens of Epping to join together with the volunteers of the Ambulance Association in helping to raise this money through private donations, organizational fund raising activities, and, in general, by supporting the effort for the new Ambulance to the fullest so that the Ambulance Association can better serve you when you need it most.

D NATIONS MAY BE MAILED TO THE EPPING FIRE DEPARTMENT AMBULANCE FUND IN CARE OF THE EPPING FIRE DEPARTMENT, RFD #2, BOX 954, EPPING, NEW HAMPSHIRE 03042.

H.E.A.R.T.

(Help Epping's Ambulance Rescue Team)

WATSON ACADEMY

| | |
|---------------|--|
| Location: | Academy Street/Prescott Road |
| Built: | On one acre of land in 1883 under direction of a committee elected at 1882 Town Meeting. |
| Style: | Queen Anne, school house, two-story, six rooms, 2,196 square feet floor space. |
| Benefactor: | Daniel Watson Ladd (1798-1874) left \$3,000 in trust "... to establish and maintain an Academy for the instruction of youth, in Epping, to be located north-westerly of the public cemetery, and to be called the Watson Academy." |
| Town Support: | Town of Epping voted November 7, 1881 to raise \$5,000 for main expense items of building Watson Academy, equaling \$4,738.84. |
| Architect: | Charles E. Joy of Dover |
| Builders: | Messrs. Beede & Shaw of Dover |

"...And I am glad to know that the Town of Epping is keeping pace with the times; that she is not standing still, as the train of civilization advances. ...You have an academy building here, of which you may well be proud, a building which would be an ornament to any town.

It may seem to some that the taxes necessary to pay for such a building are large....It is needless for me to tell you, intelligent citizens of this town, how the value of real estate is enhanced, and the town is benefited in other ways. It is an undeniable fact that everything of this nature tends to raise the standing of the place in which it is situated.

...To accomplish the best results, we must have the sympathy and co-operation of the parents. I, therefore, earnestly ask you to interest yourselves in the school. ...Thus far you have done nobly. You have erected a beautiful building; but one thing remains to be done: It must be filled. And let us hope that ere long you will be under the happy necessity of using all these rooms to accommodate those who may apply for admittance."

Quote: Mr. William H. Upton,
of Derry

Dedication Address of Watson Academy
September 17, 1883

The Epping Leader, Sept. 29, 1883

At present, 1981, preparations are being made to celebrate the 100th birthday of Watson Academy. In 1983 the Watson Academy Committee hopes to see the building restored to its fine original condition -- basement to bell tower.

The structure is sound and usable right now for summer activities, but it has been empty three years ... replaced by the new school behind it. Watson Academy needs attention. Windows need to be replaced; the heating system should be re-vamped; restroom facilities on the first floor would be nice, as would a fresh coat of paint overall...

(Continued on inside back cover)

ANNUAL REPORTS

of

THE TOWN OF


EPPING

NEW HAMPSHIRE

For The Fiscal Year Ended

DECEMBER 31, 1981

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OFFICE HOURS

TOWN CLERK & TAX COLLECTOR: 679-8288

Mon.-Tues.-Thur.—10 a.m. to 2 p.m. & 7 p.m. to 9 p.m.

Fri. 10 a.m. to 2 p.m.

Wednesday - closed all day

SELECTMAN'S OFFICE: 679-5441

Monday thru Friday - 8 a.m. to 4 p.m.

Monday Night - Selectmen's Business Meeting - 7 p.m.

Appointments begin at 8 p.m.

PLANNING BOARD: 679-8288

Appointments made with Town Clerk

Meetings - every two weeks (alternating appointments and workshop).

POLICE DEPARTMENT: 679-2225

24-hour dispatch service - Sheriff's Department

IMPORTANT DATES TO REMEMBER

1981

March 9 TOWN MEETING DAY

March 13 ANNUAL SCHOOL MEETING

March 16 ADJOURNED TOWN MEETING

April 1 REAL ESTATE ASSESSED TO
OWNER OF RECORD—THIS DATE

April 15 ... FILING DEADLINES FOR FOLLOWING:
INVENTORY OF TAXABLE PROPERTY
ELDERLY EXEMPTION APPLICATIONS
VETERAN EXEMPTION APPLICATIONS
BLIND EXEMPTION APPLICATIONS
CURRENT USE ORIGINAL APPLICATIONS

May 1 DOG LICENSE RENEWABLE

PLEASE NOTE: Failure to file Inventory by due date will result in the loss of all exemptions as well as your right to appeal. In addition, there will be a penalty added to your tax bill. (1%).

TOWN OFFICERS

Term of Office

BOARD OF SELECTMEN

| | |
|------------------------------|-----------|
| Roger Gauthier | 1979-1982 |
| Bruce Corsetti | 1981-1984 |
| Mederic Beauchesne, II | 1981-1983 |

TOWN CLERK

| | |
|----------------------------|-----------|
| Beatrice G. Marcotte | 1980-1983 |
|----------------------------|-----------|

TAX COLLECTOR

| | |
|----------------------------|-----------|
| Beatrice G. Marcotte | 1980-1983 |
|----------------------------|-----------|

TREASURER

| | |
|-----------------------|----------|
| Willis A. Baker | One Year |
|-----------------------|----------|

MODERATOR

| | |
|---------------------|-----------|
| Kendall Chase | 1980-1982 |
|---------------------|-----------|

SUPERVISORS OF CHECKLIST

| | |
|-------------------------|-----------|
| Louise Harvey, Chr..... | 1978-1984 |
| Beverly Chandler | 1976-1982 |
| Natalie Ferreira | 1980-1986 |

BALLOT CLERKS

| | |
|------------------------|-------------|
| Frances Allen | Appointment |
| Salma Atkinson | Appointment |
| Nellie Averill | Appointment |
| Estelle Dearborn | Appointment |

BUILDING INSPECTOR

| | |
|--------------------|---------------------------|
| Robert Hicks | Appointment (one Year) |
|--------------------|---------------------------|

MUNICIPAL COURT JUDGE

| | |
|---------------------|-----------|
| Kendall Chase | 23rd Year |
|---------------------|-----------|

OVERSEER OF WELFARE

| | |
|----------------------|----------|
| Gail Borkowski | One Year |
|----------------------|----------|

Term of Office

PLANNING BOARD

| | |
|---|-----------|
| Gerald Rooney, Chr. | 1980-1983 |
| Brian Kenyon | 1980-1983 |
| Jeffrey Harris | 1981-1984 |
| David Richards..... | 1981-1982 |
| Mederic Beauchesne, Selectmen's Rep. | |
| Carol Clapp, Alternate | |
| Robert Hicks, Alternate | |
| James Maruquardt, Alternate | |

BOARD OF ADJUSTMENT

| | |
|------------------------|-----------|
| John Clarke, Chr. | 1977-1982 |
| Frances Allen | 1979-1984 |
| Roger Vogler | 1980-1985 |
| Daniel Harvey | 1979-1984 |

BUDGET COMMITTEE

| | |
|--|-----------|
| Limperis, Lee | 1979-1982 |
| Phelps, Judith, School Board | resigned |
| Williamson, William, School Board | appointed |
| Rauh, Lorraine | 1981-1982 |
| Baker, Willis | 1981-1984 |
| Vogler, Roger | 1981-1984 |
| Lewis, William | resigned |
| Chase, Nancy (replaced Lewis) | appointed |
| Bowles, Harold | 1980-1983 |
| Newman, Richard | resigned |
| Foley, Joseph (replaced Newman) | appointed |
| Harvey, Daniel | 1980-1983 |
| Sweeney, Michael (replaced Williamson)... .. | appointed |
| Gauthier, Roger, Selectman | appointed |

ANIMAL CONTROL OFFICER

| | |
|----------------------|-----------|
| Byrnes, Harold | appointed |
|----------------------|-----------|

HISTORIC DISTRICT COMMISSION

| | |
|---------------------------------|-----------|
| Gerald Rooney, Chr. | appointed |
| Bridget Rogier, Vice-Chr. | appointed |
| David Richards, Sec. | appointed |
| Louise Dorsch | appointed |
| Amogene Kimball | appointed |
| Bruce Corsetti, Selectman | appointed |

| | Term of Office |
|--|----------------|
| RECREATION COMMISSION | |
| Marci Morris, Chr. | 1979-1982 |
| John VerPloeg | 1980-1983 |
| Thomas Carlton | 1980-1983 |
| CHIEF OF POLICE | |
| Gregory C. Dodge | One Year |
| FIRE CHIEF | |
| Richard Marcotte | Appointment |
| FIRE WARDEN | |
| Robert Galley | Appointment |
| FIRE WARDS | |
| Armand O'Barton | 1979-1982 |
| Bruce Hawkes | 1980-1983 |
| Jan Sordillo | 1981-1984 |
| HEALTH OFFICER | |
| Roxanne Wolfe | Appointment |
| WATER & SEWER COMMISSIONERS | |
| Harold LaPierre, Chr. | 1980-1983 |
| William Callaway | 1979-1982 |
| Albert Haberstroh | 1981-1984 |
| TRUSTEES OF TRUST FUND | |
| Robert Kimball | 1979-1982 |
| Earl Arquette | 1980-1983 |
| Daniel Harvey | 1981-1984 |
| CONSERVATION COMMISSION | |
| Louis Flagg, Chr. | 1980-1983 |
| Dorothy K. Hall | 1979-1982 |
| Marian Marcotte, Fin. Sec. | resigned |
| Bettye Whitaker, Sec. | resigned |
| Cloe Mifsud, Fin. Sec. | |
| Nancy Croteau | 1981-1983 |
| Ann Pembroke | 1981-1983 |

| | Term of Office |
|----------------------------------|----------------|
| REPRESENTATIVES TO GENERAL COURT | |
| John Hoar | 1980-1982 |
| Ralph Blake | 1980-1982 |
| Calvin Warburton | 1980-1982 |

| | |
|------------------------|-----------|
| LIBRARY TRUSTEES | |
| Beverly Chandler | 1979-1982 |
| Richard Sanborn | 1980-1983 |
| Nancy Chase | 1981-1984 |

| | |
|----------------------|-----------|
| LIBRARIAN | |
| Elizabeth Lucy | Appointed |

REPORT OF THE BOARD OF SELECTMEN

We have ended the year 1981 and this was a very trying year in many ways.

We feel that a very large burden is over the heads of several individuals in a personal and financial way, as well as the total citizenry of Epping who also have the possibility of a great financial burden. Whether this case is won or lost, it will be a tremendous financial burden on the entire town.

The K.E.S. Case was a victory for Epping as well as the surrounding towns. Former Selectman Agapit Jean deserves a great deal of credit for the outcome of the case. Being a minority on the Board in 1977, he was unable to pursue the case to the present outcome. Had this been done in 1977, the cost would have been a great deal less to the Town of Epping. However, in 1978, he had the help and did pursue with relentless dedication in the K.E.S. Case.

We recommend that the citizens of Epping vigorously and forcefully persuade the Planning Board to encourage sound planning and zoning and that the Selectmen vigorously enforce the rule and regulations adopted by a strong majority of the voters of Epping. To let enforcement die, will result in more costly court cases for Epping and discourage honest and decent citizens from pursuing an interesting sideline known as politics in local small town government.

Epping is in a very serious financial position. This year, we only had one joint bid from two banks when we had to borrow money in anticipation of taxes. The interest rate on this note is 9.88%. This is telling the citizens of Epping that the banks are no longer interested in our Town because of the serious financial problems. These problems can be corrected but only with the full cooperation of every citizen in this great Town. We must stop the attitude of, "I'll sue the Town" but rather discuss the problems to an amiable resolution between all parties.

This Country was founded on rules that the majority must rule and in many cases, the minority must grit their teeth and work to change the majority of their ways and attitudes so that if they are right, then they will become the majority.

We conclude with the thought that the “majority” is not always right but until the minority becomes the majority, we must all live by the rules of life. Let’s work to settle problems of Epping in Epping and by the citizens of Epping.

Thank you for allowing us to represent you in your Town Government.

Your Selectman,

Roger Gauthier, *Chairman*

SCHEDULE OF TOWN PROPERTY

| <i>Description:</i> | <i>Value (1976)</i> |
|--|----------------------------|
| Town Hall, Lands and Buildings | \$ 119,950.00 |
| Furniture & Equipment | 16,050.00 |
| Library, Lands and Buildings | 65,700.00 |
| Furniture & Equipment | 15,500.00 |
| Police Department Equipment | 27,000.00 |
| Fire Department, Lands & Buildings | 76,700.00 |
| Equipment | 100,000.00 |
| Highway Department, Lands & Buildings | 2,000.00 |
| Equipment | 12,000.00 |
| Parks, Commons & Playgrounds | 50,000.00 |
| Water Supply Facilities | 50,000.00 |
| Sewer Facilities | 1,025,500.00 |
| Schools, Lands & Buildings | 1,494,400.00 |
| Equipment | 100,000.00 |
| Town Dump Site | 26,750.00 |
| Parker Schofield Forest | 12,250.00 |
| Greenbelt Acreage | 4,000.00 |
| All Lands and Buildings Acquired Through Tax Collector's Deeds: | |
| 1. | \$2,750.00 |
| 2. | 2,900.00 |
| 3. | 5,750.00 |
| 4. | 76.00 |

1981 TAX RATE

| | |
|-----------------|---------------|
| MUNICIPAL | .89 |
| COUNTY | .18 |
| SCHOOL | 3.71 |
| TOTAL | <u>\$4.78</u> |

SUMMARY INVENTORY OF VALUATION

| | |
|---|-----------------|
| LAND: Improved and Unimproved | \$12,484,780.00 |
| BUILDINGS: Excluding factory buildings | 24,513,835.00 |
| FACTORY BUILDINGS | 212,000.00 |
| PUBLIC UTILITIES | 915,300.00 |

Total Valuation Before Exemptions 38,161,915.00

Blind Exemptions 9,000.00

Elderly Exemptions 808,300.00

| | |
|--------------------------------------|-----------------|
| Net Valuations on which the Tax Rate | |
| is Computed | \$37,344,615.00 |

INVENTORY COUNT

| | |
|---|-------|
| Number of Inventories Distributed | 1,666 |
| Number of Inventories Properly Completed | 1,527 |

ELDERLY EXEMPTION COUNT

NUMBER OF INDIVIDUALS APPLYING FOR ELDERLY EXEMPTION

89 at 5,000

25 at 10,000

9 at 20,000

NUMBER OF INDIVIDUALS GRANTED ELDERLY EXEMPTIONS

86 at 5,000

27 at 10,000

9 at 20,000

CURRENT USE REPORT

Total number of Individual Property Owners who were granted Current Use Exemption in 1981 — **94**.

Total number of Acres Exempted under Current Use in 1981 — **7,017**.

| | No. of Owners | No. of Acres |
|-----------------------|---------------|--------------|
| FARM LAND | 26 | 654 |
| FOREST LAND | 30 | 2,020 |
| WILD LAND | 62 | 2,783 |
| RECREATION LAND | 14 | 1,111 |
| WETLAND | 19 | 449 |

Total assessed value of land under current use \$295,185.00
(Amount used in computing tax bill)

STATE OF NEW HAMPSHIRE
Department of Revenue Administration

STATEMENT OF APPROPRIATION

TAXES ASSESSED

FOR THE

TAX YEAR 1981

OF THE

TOWN OF EPPING IN ROCKINGHAM COUNTY

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief. RSA 41:15.

Date: AUGUST 24, 1981

Roger E. Gauthier
Mederic J. Beauchesne Jr.
Bruce D. Corsetti
Selectmen of Epping, N.H.

PURPOSES OF APPROPRIATIONS

GENERAL GOVERNMENT:

| | |
|--|-------------|
| Town Officers' Salaries | \$ 6,500.00 |
| Town Officers' Expenses | 25,150.00 |
| Election and Registration Expenses | 1,000.00 |
| Municipal and District Court Expenses | 12,600.00 |
| Town Hall and Other Building Expenses ... | 13,200.00 |
| Reappraisal of Property | 1,500.00 |

PROTECTION OF PERSONS AND PROPERTY:

| | |
|--|-----------|
| Police Department | 67,918.00 |
| Fire Department, Inc. Forest Fires | 37,931.00 |
| Planning and Zoning | 3,835.00 |
| Damages by Dogs | 2,500.00 |
| Insurance | 18,000.00 |
| Civil Defense | 100.00 |
| Conservation Commissioner | 500.00 |
| Fire Alarm System | 1,135.00 |

HEALTH:

| | |
|---|-----------------|
| Health Department | \$ 150.00 |
| Ambulance | <u>1,000.00</u> |
| Total - Health Dept. | 1,150.00 |
| Vital Statistics | 100.00 |
| Town Dump and Garbage Removal | 2,500.00 |
| Exeter Area Visiting Nurse Association | 3,915.75 |
| Newmarket Health Center | 1,200.00 |
| Seacoast Regional Counseling | 2,000.00 |
| Child & Family Services | 1,014.00 |

HIGHWAY & BRIDGES:

| | |
|--|-----------|
| Town Road Aid | 1,043.87 |
| Town Maintenance | 73,818.75 |
| Street Lighting | 15,000.00 |
| General Expenses of Highway Dept. | 1,500.00 |

LIBRARIES:

| | |
|---------------|----------|
| Library | 9,000.00 |
|---------------|----------|

PUBLIC WELFARE:

| | |
|--------------------------------|-----------|
| Town Poor | 3,500.00 |
| Old Age Assistance | 12,000.00 |
| Children & Youth Project | 433.00 |
| Community Action | 2,850.00 |

PATRIOTIC PURPOSES:

| | |
|-----------------------------------|--------|
| Memorial Day - Old Home Day | 800.00 |
|-----------------------------------|--------|

RECREATION:

| | |
|---|-----------|
| Parks & Playground, Inc. Band Concerts .. | 12,962.00 |
|---|-----------|

PUBLIC SERVICES ENTERPRISES:

| | |
|------------------------------------|-----------|
| Municipal Sewer Department | 13,500.00 |
| Municipal Water Department | 10,000.00 |
| Cemeteries | 300.00 |
| House to House Pickup | 33,000 |
| Lamprey Regional Cooperative | 27,750.00 |

UNCLASSIFIED:

| | |
|--|-----------|
| Damages and Legal Expenses | 82,000.00 |
| Advertising and Regional Associations | 1,996.20 |
| Auto Registration Fees | 3,800.00 |
| Town Reports | 3,000.00 |

DEBT SERVICE:

| | |
|---|-----------|
| Principal-Long Term Notes & Bonds | 39,000.00 |
| Interest-Long Term Notes & Bonds | 15,564.44 |
| Interest on Temporary Loans | 70,000.00 |

CAPITAL OUTLAY:

| | |
|--------------------------------------|-----------|
| Police Cruiser | 7,850.00 |
| Water Supply System - new well | 50,000.00 |
| Well Cleaning | 4,000.00 |
| CETA, Article 23 | 20,000.00 |

| | |
|----------------------------|--------------|
| TOTAL APPROPRIATIONS | \$718,417.01 |
|----------------------------|--------------|

TAX RATE COMPUTATION

| | |
|--|---------------|
| Total Town Appropriations | \$ 718,417.00 |
| Total Revenues and Credits | 409,664.00 |
| Net Town Appropriations | 308,753.00 |
| Net School Tax Assessment(s) | 1,472,231.00 |
| County Tax Assessment | 72,078.00 |
| Total of Town, School and County | 1,853,062.00 |
| DEDUCT Total Business Profits Tax | |
| Reimbursements | 117,676.00 |
| ADD War Service Credits | 18,450.00 |
| ADD Overlay | 31,237.00 |
| Property Taxes To Be Raised | 1,785,073.00 |

SOURCES OF REVENUE

FROM LOCAL TAXES:

| | |
|---------------------------------|--------------|
| Resident Taxes | \$ 20,710.00 |
| National Bank Stock Taxes | 5.00 |
| Yield Taxes | 2,500.00 |
| Resident Tax Penalties | 300.00 |
| Inventory Penalties | 100.00 |

FROM STATE:

| | |
|--|-----------|
| Meals and Rooms Tax | 27,358.00 |
| Interest and Dividends Tax | 45,870.00 |
| Savings Bank Tax | 7,967.00 |
| Highway Subsidy | 24,711.00 |
| State Aid Water Pollution Projects | 21,356.00 |
| Reimb. a/c Road Toll Refund | 500.00 |

FROM LOCAL SOURCES, EXCEPT TAXES:

| | |
|---|-----------|
| Motor Vehicle Permits Fees | 55,000.00 |
| Dog Licenses | 1,700.00 |
| Business Licenses, Permits & Filing Fees ... | 500.00 |
| Fines & Forfeits, Municipal & District Court | 15,000.00 |
| Interest Received on Deposits & Taxes | 28,000.00 |
| Income From Departments | 34,657.00 |
| Income From Sewer Department | 13,500.00 |
| Income From Water Department | 14,500.00 |
| CETA | 20,000.00 |

RECEIPTS OTHER THAN CURRENT REVENUE:

| | |
|---|---------------------|
| Withdrawals From Capital Reserve Funds | 15,000.00 |
| Revenue Sharing Funds | 60,000.00 |
| TOTAL REVENUES AND CREDITS | \$409,664.00 |

| | |
|--|-----------------------|
| A Property Taxes to be Raised | \$1,785,073.00 |
| B Gross Precinct and/or Service Areas Taxes | |
| C TOTAL (A & B) | 1,785,073.00 |
| D Less War Service Credits | 18,450.00 |
| E Total Tax Commitment | <u>\$1,766,623.00</u> |

| | Prior Year Tax Rate | 1981 Approved Tax Rate |
|-----------------------|------------------------|------------------------------|
| TAX RATES | 1980 | |
| Town | 83 | 89 |
| School District | 3.60 | 3.71 |
| County | <u>14</u> | <u>18</u> |
| Average Rate | 4.57 | 4.78 |

By: Lloyd M. Price *Commissioner*

DEPARTMENT OF REVENUE ADMINISTRATION

DETAILED STATEMENT OF PAYMENTS

TOWN OFFICERS' SALARIES

| | |
|-------------------------------|------------|
| Selectman, Chairman | \$1,200.00 |
| Selectman, Second | 1,000.00 |
| Selectman, Third | 1,000.00 |
| Treasurer | 750.00 |
| Tax Collector | 1,000.00 |
| Town Clerk | 1,000.00 |
| Overseer of Welfare | 400.00 |
| Trustees of Trust Funds | 150.00 |
| | <hr/> |
| | \$6,500.00 |

TOWN OFFICERS' EXPENSES

| | |
|--------------------------|-------------|
| Salaries, Staff | \$15,000.26 |
| Dues and Fees | 2,898.74 |
| Postage | 1,557.24 |
| Supplies | 1,450.36 |
| Services | 176.75 |
| Leg | 565.70 |
| Audit | 3,500.00 |
| Property Appraisal | 2,967.00 |
| Misc. | 1,487.87 |
| Alarm System | 613.30 |
| Insurance (Health) | 794.34 |
| Investments | 2,703.00 |
| | <hr/> |
| | \$33,714.56 |

TOWN HALL AND OTHER BUILDINGS

| | |
|---------------------------|-------------|
| Fuel | \$ 8,377.99 |
| Electricity | 2,020.12 |
| Telephones | 1,475.79 |
| Janitorial Services | 1,811.97 |
| Labor | 111.50 |
| Supplies | 1,933.76 |
| Equipment | 1,569.21 |
| Repairs | 755.84 |
| Misc. | 159.41 |
| | <hr/> |
| | \$18,215.59 |

ELECTION AND REGISTRATION

| | |
|---------------------|------------------|
| Moderator | \$ 90.00 |
| Supervisor | 189.00 |
| Ballot Clerks | 175.00 |
| Meals | 54.50 |
| Supplies | 517.50 |
| Services | 265.40 |
| Ads | 12.60 |
| | <hr/> \$1,304.00 |

REFUSE DISPOSAL

| | |
|---|-------------|
| Lamprey Regional Solid Waste Cooperative | \$27,466.16 |
|---|-------------|

TOWN REPORTS

| | |
|----------------|------------------|
| Supplies | \$3,300.00 |
| Postage | 210.00 |
| | <hr/> \$3,510.60 |

GENERAL EXPENSE OF HIGHWAY DEPARTMENT

| | |
|-------------------|------------------|
| Electricity | \$ 193.72 |
| Supplies | 285.54 |
| Equipment | 1,412.70 |
| Services | 125.00 |
| | <hr/> \$2,016.96 |

TOWN ROAD AID

| | |
|------------------------------|------------|
| State of New Hampshire | \$1,043.87 |
|------------------------------|------------|

TAR & CULVERTS

| | |
|-------------------------|------------------|
| Asphalt Materials | \$3,780.40 |
| Culverts | <hr/> \$3,780.40 |

DOGS

| | |
|------------------------------|------------------|
| Supplies | \$ 176.91 |
| Services | 220.00 |
| State of New Hampshire | 309.00 |
| S.P.C.A. | 880.00 |
| Equipment | —0— |
| Labor & mileage | 2,018.20 |
| Misc. & Damages | 439.55 |
| | <hr/> \$4,043.66 |

CEMETERIES

| | |
|------------------------------------|---------------|
| Central Cemetery Association | \$100.00 |
| St. Joseph Church | 100.00 |
| Propsect Cemetery Association..... | <u>100.00</u> |
| | \$300.00 |

OLD AGE ASSISTANCE

| | |
|------------------------------|-------------|
| State of New Hampshire | \$12,340.28 |
|------------------------------|-------------|

VITAL STATISTICS

| | |
|------------------|----------|
| Town Clerk | \$118.00 |
|------------------|----------|

MEMORIAL DAY EXPENSES

| | |
|------------------------------------|----------|
| Richard A. Mitchell Post #51 | \$941.74 |
|------------------------------------|----------|

LIBRARY

| | |
|--|------------|
| Harvey Mitchell Memorial Library | \$9,000.00 |
|--|------------|

AUTO REGISTRATIONS & RESIDENT TAXES

| | |
|------------------|------------|
| Town Clerk | \$4,980.50 |
|------------------|------------|

TAXES BOUGHT BY THE TOWN

| | |
|---------------------|--------------|
| Tax Collector | \$252,343.31 |
|---------------------|--------------|

STREET LIGHTING

| | |
|-------------------------------------|-------------|
| Public Service Company of N.H. | \$16,226.87 |
|-------------------------------------|-------------|

EPHING MUNICIPAL COURT

| | |
|----------------------|-------------|
| Judge's Salary | \$ 8,400.00 |
| Clerk's Salary | 4,200. |
| | <hr/> |
| | \$12,600.00 |

DAMAGES AND LEGAL EXPENSES

| | |
|--------------------------------------|--------------|
| Kearns, Colliander & Donahue | \$ 72,436.12 |
| Jordan & Bragan | 12,178.70 |
| Sheehan, Phinney, Bass & Green | 9,080.14 |
| Tetler & Holmes | 403.62 |
| Wehran Engineering | 10,023.30 |
| | <hr/> |
| | \$109,001.58 |

DISCOUNTS, REFUNDS AND ABATEMENTS

| | |
|----------------------------|-------------|
| Property Taxes | \$ 6,755.76 |
| Veterans' Exemptions | 200.00 |
| Resident Taxes | 140.00 |
| Blind Exemptions | 431.87 |
| Auto Registrations | 43.50 |
| Yield Taxes | 100.00 |
| Inventory Penalties | 40.00 |
| Municipal Court | 2,730.23 |
| | <hr/> |
| | \$10,441.36 |

PLANNING BOARD

| | |
|--------------------------|------------|
| Legal Ads | \$ 960.06 |
| Postage | 149.41 |
| Supplies | —0— |
| Services & Permits | 130.24 |
| Perc Tests | 222.50 |
| | <hr/> |
| | \$1,462.21 |

CONSERVATION COMMISSION

| | |
|--------------------------|----------|
| 1981 Appropriation | \$500.00 |
|--------------------------|----------|

FIRE DEPARTMENT

| | |
|----------------------------|-------------|
| Telephones (2) | \$ 5,584.03 |
| Fuel | 4,386.86 |
| Electricity | 1,893.79 |
| Gas & Oil (vehicles) | 2,336.07 |

| | |
|--|-------------|
| Building Maintenance | 1,474.22 |
| Truck & Equipment Repairs | 3,076.33 |
| New Equipment | 3,988.74 |
| CO-2 & Supplies | 796.72 |
| Dues & Subscriptions | 874.00 |
| Services | 904.53 |
| Point System | 4,749.97 |
| Race Track Duty (Reimbursed) | 4,150.25 |
| FF & Forestry Jeep (Appropriation) | 500.00 |
| Misc. exp. | 361.77 |
| | <hr/> |
| | \$35,077.28 |

POLICE DEPARTMENT

| | |
|--|-------------|
| Cruisers - gas & oil | \$ 7,504.13 |
| Cruisers - repairs & equipment | 4,339.36 |
| Uniforms | 858.94 |
| Telephone | 740.36 |
| Office Supplies | 526.11 |
| Salary - Chief | 25,045.72 |
| Salary - Deputy Chief | <hr/> |
| Salary - Patrolmen | 12,361.22 |
| Salary - Secretary & Crossing Guards ... | 5,850.40 |
| Benefits (Ins., Retire., etc.) | 6,018.34 |
| Race Track Duty (reimbursed) | 12,916.35 |
| Misc. | 1,161.30 |
| | <hr/> |
| | \$77,322.23 |

TOWN DUMP

| | |
|------------------------------------|-------------|
| Labor | \$ 6,710.00 |
| Contracted Services | 4,009.60 |
| House-To-House Pickup (Cate) | 33,866.86 |
| Misc. | 181.40 |
| | <hr/> |
| | \$44,767.86 |

RECREATION

| | |
|-----------------------------|------------|
| Baseball Teams | \$1,050.00 |
| Equipment & Supplies | 396.85 |
| Trips | 287.00 |
| Transportation | 903.25 |
| Dues & Fees | —0— |
| Salaries | 2,790.00 |
| Swimming Instructions | 250.00 |
| | <hr/> |
| | \$5,677.10 |

CIVIL DEFENSE

| | |
|--------------|----------|
| Salary | \$100.00 |
|--------------|----------|

HUMAN SERVICES

| | |
|--|-----------------|
| Health Officer's Salary | \$ 150.00 |
| Exeter Area Visiting Nurse Assoc..... | 3,915.75 |
| Newmarket Health Center | 1,200.00 |
| Rockingham Child & Family Service | 1,014.00 |
| Seacoast Regional Counseling Service ... | 2,000.00 |
| Children & Youth Project | 216.50 |
| Rockingham Community Action Program | <u>2,850.00</u> |
| | \$11,046.25 |

INSURANCES

| | |
|-----------------------------------|-----------------|
| NHMA-Unemployment Compensation .. | \$ 595.87 |
| NHMA-Workers' Compensation | 4,821.00 |
| Frank B. Hall Agency | 10,224.47 |
| Boiler Ins. | 450.00 |
| Public Officials' Liability | <u>2,109.00</u> |
| | \$18,200.34 |

MUNICIPAL WATER DEPARTMENT

| | |
|-------------------------------|-------------------|
| Electricity | \$ 6,264.36 |
| Fuel | 496.28 |
| Labor | 2,248.20 |
| Materials | 490.55 |
| Services | 2,610.00 |
| Commissioners' Salaries | 325.00 |
| Misc. | 266.47 |
| | <hr/> \$12,700.86 |

WELL CONSTRUCTION ART. #27

| | |
|--------------------------------|-------------|
| Dufrense-Henry Engineers | \$22,207.03 |
|--------------------------------|-------------|

MUNICIPAL SEWER DEPARTMENT

| | |
|---------------------------------|-------------|
| 1981 Appropriation | \$13,500.00 |
| (See audit of Sewer Department) | |

EPPING AMBULANCE AND RESCUE

| | |
|-----------------------|------------------|
| Supplies | \$ 651.07 |
| Equipment | 766.44 |
| Gas | 597.25 |
| Repairs & Parts | 1,530.42 |
| Telephone | —0— |
| Misc. | 358.78 |
| | <hr/> \$3,903.96 |

HIGHWAY MAINTENANCE

| | |
|-------------------------|-------------------|
| Equipment & Labor: | |
| William G. Parker | \$29,502.60 |
| E.K. Construction | 3,807.50 |
| Robert Cote | 3,875.00 |
| Albert Warren | 2,650.00 |
| Labor | 5,924.75 |
| Materials | 30,769.32 |
| | <hr/> \$76,529.17 |

TOWN POOR

| | |
|--------------------|------------|
| Board & Care | \$ —0— |
| Food | 131.02 |
| Medical | —0— |
| Rent | 1,222.50 |
| Electricity | 190.67 |
| Fuel | |
| Misc. | 150.00 |
| | <hr/> |
| | \$1,694.19 |

ADVERTISING ASSOCIATION

| | |
|---------------------------------|------------|
| N.H. Regional Assoc. dues | \$1,966.20 |
|---------------------------------|------------|

RAYMOND AMBULANCE

| | |
|--------------------------|------------|
| 1981 Appropriation | \$1,000.00 |
|--------------------------|------------|

COUNTY TAX

| | |
|-------------------------|-------------|
| Rockingham County | \$72,078.00 |
|-------------------------|-------------|

EPPING SCHOOL DISTRICT

| | |
|---|--------------|
| 1980-1981 School Year Portion of Appropriation | \$485,219.70 |
| 1981-1982 School Year Portion of Appropriation | 700,135.27 |

LONG TERM INDEBTEDNESS

| | |
|---|-------------|
| First National Bank of Boston, sewer notes | \$25,425.00 |
| FHA, Sewer Notes | 6,000.00 |
| Indian Head Bank, Fire Truck | 13,000.00 |

TEMPORARY LOANS

| | |
|--------------------------|----------------|
| Indian Head Bank & Trust | \$1,350,000.00 |
|--------------------------|----------------|

INTEREST

| | |
|--|-------------|
| Long Term Indebtedness (Sewer Notes, Fire Truck Note) | \$14,237.87 |
| Short Term Indebtedness (Tax Anticipation Note) | 76,544.39 |
| | <hr/> |
| | \$90,782.26 |

FINANCIAL REPORT
FOR YEAR ENDING DECEMBER 31, 1981
— BALANCE SHEET —
ASSETS

| | |
|----------------------------------|--------------------|
| Cash: | |
| In hands of Treasurer | \$59,305.00 |
| In hands of officials | <u>8,449.00</u> |
| TOTAL..... | \$67,754.00 |
| Capital Reserve Funds | <u>\$8,756.00</u> |
| TOTAL..... | \$8,756.00 |
| Accounts Due to Town: | |
| Federal Revenue Sharing | \$ 8,616.00 |
| Due from Trust Funds | <u>15,000.00</u> |
| TOTAL..... | \$23,616.00 |
| Unredeemed Taxes: | |
| Levy of 1980 | \$182,837.00 |
| Levy of 1979 | 47,577.00 |
| Levy of 1978 | 6,332.00 |
| Previous Years..... | <u>28,236.00</u> |
| TOTAL..... | \$264,982.00 |
| Uncollected Taxes: | |
| Levy of 1981 & Yield Taxes | \$641,480.00 |
| Levy of 1980 & Yield Taxes | 24,043.00 |
| Levy of 1979 & Yield Taxes | 17,681.00 |
| Previous Years..... | 3,645.00 |
| Less Estimated Uncollectible | |
| Delinquent Taxes | <u>(42,000.00)</u> |
| TOTAL..... | \$644,849.00 |
| TOTAL ASSETS | \$1,009,957.00 |

| | |
|---|--------------------|
| Fund Balance - December 31, 1980* . . . | \$148,867.00 |
| Fund Balance - December 31, 1981 . . . | 131,699.00 |
| Change in Financial Condition | (17,168.00) |
| *Previous Reported | 186,692.00 |
| Add Cash in Hands | |
| of Town Clerk | 845.00 |
| Prior Period | |
| Adjustment-Schools | <u>(38,675.00)</u> |
| | <u>148,867.00</u> |

LIABILITIES

| | |
|--|-------------------|
| Accounts owed by the Town: | |
| Bills outstanding | \$ 21,032.00 |
| Unexpended Balances | |
| of Special Appropriations | 37,462.00 |
| Unexpended Revenue Sharing Funds | 30,263.00 |
| Yield Tax Deposits | 200.00 |
| School District(s) Tax(es) Payable . . . | 772,096.00 |
| Other Liabilities | <u>8,449.00</u> |
| Total Accounts Owed by the Town . . . | \$869,502.00 |
| Waste Water Treatment Facility | \$ 8,756.00 |
| Total Capital Reserve Funds: | <u>8,756.00</u> |
| TOTAL LIABILITIES | \$ 878,258.00 |
| Fund Balance - Current Surplus | <u>131,699.00</u> |
| GRAND TOTAL | \$1,009,957.00 |

RECEIPTS

| | |
|----------------------------------|---------------|
| Current Revenue: | |
| FROM LOCAL TAXES | |
| Property Taxes (1981) | \$ 944,244.00 |
| Resident Taxes (1981) | 16,770.00 |
| Yield Taxes (1981) | 682.00 |
| Property Taxes and Yield Taxes — | |
| Previous Years | 593,926.00 |

| | |
|--|-----------------------|
| Resident Taxes — Previous Years | 2,770.00 |
| Interest on Delinquent Taxes | 27,100.00 |
| Penalties: Resident Taxes | 266.00 |
| Tax Sales Redeemed | 150,910.00 |
| Total Taxes Collected & Remitted | <u>\$1,736,648.00</u> |

FROM STATE

| | |
|--|---------------------|
| Meals and Rooms Tax | \$ 27,358.00 |
| Interest and Dividends Tax | 45,820.00 |
| Savings Bank Tax | 7,967.00 |
| Highway Subsidy | 11,352.00 |
| Railroad Tax | 480.00 |
| Additional Highway Subsidy | 10,129.00 |
| State Aid Construction | 18,956.00 |
| Reimb. a/c State-Fed. Forest Land | 119.00 |
| Reimb. a/c Road Toll Refund | 807.00 |
| Reimb. a/c Old Age Assistance | 1,162.00 |
| Reimb. a/c Business Profits Tax | 117,676.00 |
| Reimb. a/c Workmens Compensation | 887.00 |
| Total Receipts From State | <u>\$242,713.00</u> |

FROM LOCAL SOURCES, EXCEPT TAXES

| | |
|---|---------------------|
| Motor Vehicle Permits Fees | \$ 81,402.00 |
| Dog Licenses | 1,812.00 |
| Business Licenses, Permits & Filing Fees | 599.00 |
| Fines & Forfeits, Municipal & District Court | 18,366.00 |
| Interest Received on Deposits | 43,151.00 |
| Income from Departments | 23,942.00 |
| Income from Sewer Department | 18,987.00 |
| Income from Water Department | 19,606.00 |
| Total Income from Local Sources | <u>\$207,865.00</u> |

| | |
|--|-------------------|
| RECEIPTS OTHER THAN CURRENT REVENUE | |
| Proceeds of Tax Anticipation Notes . . . | \$950,000.00 |
| Insurance Adjustments | 2,732.00 |
| Refunds | 1,574.00 |
| Gifts | 5,450.00 |
| Waste Treatment Facility | <u>12,900.00</u> |
| Total Receipts Other Than | |
| Current Revenue | \$972,656.00 |
| GRANTS FROM FEDERAL GOVERNMENT | |
| Revenue Sharing | \$33,183.00 |
| Interest on Investments of | |
| Revenue Sharing Funds | 8,062.00 |
| Total Grants from | |
| Federal Government | \$41,245.00 |
| Total Receipts from All Sources | \$3,201,127.00 |
| Cash on Hand - January 1, 1981 | <u>104,202.00</u> |
| Grand Total | \$3,305,329.00 |

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

Date
.
.
.

Roger E. Gauthier
Mederic Beauchesne
Bruce D. Corsetti

PAYMENTS

Current Maintenance Expenses:

General Government:

| | |
|--|------------------|
| Town officers' salaries | \$ 6,500.00 |
| Town officers' expenses | 28,504.00 |
| Election and Registration expenses ... | 1,304.00 |
| Municipal and District court expenses | 12,600.00 |
| Town Hall and | |
| Other Buildings Expenses | 18,216.00 |
| Reappraisal of property | <u>2,967.00</u> |
| TOTAL GENERAL | |
| GOVERNMENTAL EXPENSES | 70,091.00 |

Protection of Persons and Property:

| | |
|---|-------------------|
| Police department | 77,322.00 |
| Fire Department, incl. forest fires | 38,981.00 |
| Planning and Zoning | 1,462.00 |
| Damages by dogs | 4,044.00 |
| Insurance | 18,200 |
| Civil Defense | 100.00 |
| Conservation Commission | 500.00 |
| Other Protection Expenses | |
| (Fire Alarm) | <u>1,034.00</u> |
| TOTAL PROTECTION OF PERSONS | |
| AND PROPERTY EXPENSES | 141,643.00 |

Health:

| | |
|---------------------------------------|------------------|
| Health Dept. \$150; Ambulance \$1,000 | 1,150.00 |
| Vital Statistics | 118.00 |
| Town Dump and Garbage Removal ... | 10,901.00 |
| Other Health Expenses | <u>69,463.00</u> |
| TOTAL HEALTH EXPENSES | 81,632.00 |

| | |
|---------------------------------------|------------------|
| Highways and Bridges: | |
| Town road aid | \$ 1,044.00 |
| Town Maintenance | 35,793.00 |
| Street Lighting | 16,227.00 |
| General expenses of highway dept. ... | 2,017.00 |
| Other Highways and Bridges Expenses | |
| Highway Subsidy | 33,996.00 |
| Add'l Highway Subsidy | <u>12,842.00</u> |
| TOTAL HIGHWAYS AND | |
| BRIDGES EXPENSES | 101,919.00 |
| Libraries: | |
| Library | 9,000.00 |
| Public Welfare: | |
| Town poor | 1,694.00 |
| Old age assistance | 12,340.00 |
| Community Action , | 2,850.00 |
| Other Public Welfare Expenses | |
| (Children & Youth Project) | <u>217.00</u> |
| TOTAL PUBLIC WELFARE | |
| EXPENSES | 17,101.00 |
| Patriotic Purposes: | |
| Memorial Day - Old home day | <u>942.00</u> |
| TOTAL PATRIOTIC | |
| PURPOSE EXPENSE | 942.00 |
| Recreation: | |
| Parks & Playground, | |
| incl. band concerts | <u>5,677.00</u> |
| TOTAL RECREATIONAL | |
| EXPENSES | 5,677.00 |
| Public Services Enterprises: | |
| Municipal Sewer Dept. | 15,526.00 |
| Municipal Water Dept. | 12,701.00 |
| Cemeteries | <u>300.00</u> |
| TOTAL PUBLIC SERVICE | |
| ENTERPRISE EXPENSES | 28,527.00 |

| | |
|---|---------------------|
| Unclassified: | |
| Damages and Legal expenses | \$ 109,002.00 |
| Advertising and Regional Associations | 1,966.00 |
| Taxes bought by town | 252,343.00 |
| Discounts, Abatements and Refunds | 9,723.00 |
| Other Unclassified Expenses | |
| Motor Vehicle Fees | 4,981.00 |
| Town Reports | <u>3,511.00</u> |
| TOTAL UNCLASSIFIED EXPENSES | 381,526.00 |
| Debt Service: | |
| Payments on Tax Anticipation Notes | 950,000.00 |
| Principal - long term notes and bonds | 39,000.00 |
| Interest - long term notes and bonds | 15,564.00 |
| Interest on temporary loans | <u>75,218.00</u> |
| TOTAL DEBT SERVICE PAYMENTS | 1,079,782.00 |
| Capital Outlay: | |
| Waste Water Treatment Facility | 7,742.00 |
| Police Cruiser | 7,845.00 |
| Fire Truck | 15,752.00 |
| Water Supply System - New Well | <u>22,207.00</u> |
| TOTAL CAPITAL | |
| OUTLAY PAYMENTS | 53,546.00 |
| Payments to Other Governmental Divisions: | |
| Taxes paid to County | 72,078.00 |
| Payments to School Districts | <u>1,185,355.00</u> |
| TOTAL PAYMENTS TO OTHER | |
| GOVERNMENTAL DIVISIONS | 1,257,433.00 |
| TOTAL PAYMENT | |
| FOR ALL PURPOSES | 3,228,819.00 |
| Cash on hand December 31, 1981 | 76,510.00 |
| GRAND TOTAL | 3,305,329.00 |

TOWN OF EPPING
Financial Report
Form MS5
Fiscal Year Ended December 31, 1981
Schedules Supporting Entries on Form MS-5

Line 302

Unexpended Balances of

Special Appropriations

| | |
|------------------------------------|---------------------------|
| Water Supply System New Well | \$ 27,793.00 |
| Lamprey Regional Cooperative | 5,493.00 |
| Engineering Study - Water | 176.00 |
| Well Cleaning | <u>4,000.00</u> |
| | <u><u>\$37,462.00</u></u> |

Line 201

Cash in Hands of Treasurer

| | |
|-------------------------------|---------------------------|
| General Fund | 37,458.00 |
| Timber Tax | 200.00 |
| Federal Revenue Sharing | <u>21,647.00</u> |
| | <u><u>\$59,305.00</u></u> |

Line 202

Cash in Hands of Officials

| | |
|-------------------------------|--------------------------|
| Public Library | 250.00 |
| Clerk of Court, Regular | 6,177.00 |
| Conservation Committee | <u>2,022.00</u> |
| | <u><u>\$8,449.00</u></u> |

Line 332

Other Liabilities

Unexpended Balances of Special

Revenue Funds

| | |
|------------------------------|--------------------------|
| Public Library | 250.00 |
| District Court | 6,177.00 |
| Conservation Committee | <u>2,022.00</u> |
| | <u><u>\$8,449.00</u></u> |

Line 116

Other Health Expenses

| | |
|-------------------------------------|--------------------|
| Lamprey Regional Cooperative | \$27,466.00 |
| House to House Pick-up | 33,867.00 |
| Child and Family Services | 1,014.00 |
| Seacoast Regional Counselling | 2,000.00 |
| Newmarket Health Center | 1,200.00 |
| Exeter Area Visiting Nurses | 3,916.00 |
| | <u>\$69,463.00</u> |

**TOWN OF EPPING
MANAGEMENT LETTER**

WILSON P. DENNETT
CERTIFIED PUBLIC ACCOUNTANT
86 HIGH STREET
HAMPTON, NEW HAMPSHIRE 03842
603-926-6321

February 15, 1982

Board of Selectmen
Town of Epping, New Hampshire

Gentlemen:

As part of our examination of the books and records of the Town of Epping for the year ended December 31, 1981, we reviewed and tested the town's systems of internal accounting control to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards. Under these standards, the purposes of such evaluation are to establish a basis for reliance on the system of internal accounting control in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements.

The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and for maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgments by management.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance

of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personal factors.

Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management either with respect to the execution and recording of transactions or with respect to the estimates and judgments required in the preparation of the financial statements. Further, projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate. Our examination of the financial statements made in accordance with generally accepted auditing standards, including the study and evaluation of the Town of Epping's system of internal accounting control for the fiscal year ended December 31, 1981, that was made for the purposes set forth in the first paragraph of this report, would not necessarily disclose all weaknesses in the system as it was based on selective tests of the accounting records and related data.

As a result of this review, and in an effort to be of assistance to the Town of Epping, we are submitting for your consideration a number of comments and recommendations intended to improve operations and internal control. The recommendations deal only with the Town's operations and should not be regarded as reflecting upon the integrity or capabilities of any employee of the Town of Epping.

We would be pleased to continue to discuss further any of our recommendations and comments with you.

Very truly yours,

Wilson P. Dennett
Certified Public Accountant

Comment:

With the Town of Epping's constant growth and expansion of town services, the workload of the Board of Selectmen, Town Treasurer, and office staff steadily increases. The responsibility for coordination of financial matters is noticeably lacking.

Recommendations:

As we previously recommended, the Town of Epping should employ an Administrative Aide to the Selectmen. A person thoroughly cognizant of municipal and governmental accounting and procedures would be a real asset to the town.

Comment:

The Town bookkeeper has maintained excellent records and summaries of receipts and payments throughout 1981 in the various funds and accounts.

Recommendations:

We recommend that a quiet, convenient space be established as a work area for the town bookkeeper—enabling her to work efficiently without constant interruptions.

Comment:

While conducting the annual audit, the Auditors noted that, for one reason or another, the town office was not open for business during normal working hours.

Recommendations:

A system should be developed whereby the town office is kept open for conducting town business by at least one staff member during normal working hours, Monday thru Friday.

EXCEEDED APPROPRIATIONS

The Budget was overexpended by \$42,908.00 in 1981. When this situation occurs the following statutes apply:

N.H. RSA 32:10

In town adopting the provisions of this chapter, no board of selectmen, school board, commissioners of a village district wholly within said town, or other expending agency shall pay or agree to pay any money or incur any liability involving the expenditure of money for any purpose for which an appropriation has not been made, except for the purpose of paying judgments rendered against the town or school district, or said village district. Provided however that in cases arising during the year following the annual meeting where changes occur which make it unnecessary to use the amount appropriated for a specific purpose, an unexpended balance may be transferred by the board of selectmen or the school board, or the village commissioners of such village district from one appropriation to another provided the total amount expended for all purposes does not exceed the total amount appropriated at the town, school, or village district meetings for all purposes.

N.H. RSA 32:10A appears to provide relief:

When an unusual circumstance* arises during the year which makes it necessary to expend money in excess of an appropriation which may result in an over expenditure of the total amount appropriated, for all purposes, at the meeting or when no appropriation has been made, the selectmen or village district commissioners upon application to the tax commission and the school board upon application to the state board of education, may be given authority to make such

*The unusual circumstance in this case being excessive legal fees which exceeded the budget amount by \$45,904.00.

expenditure. Such application shall be made prior to the making of such expenditure provided however that the tax commission or the board of education may accept and approve an application after an expenditure if caused by a sudden or unexpected emergency. No such authority shall be granted until a majority of the budget committee has approved the application in writing.

**TOWN OF EPPING
FINANCIAL
STATEMENTS
Fiscal Year Ended
December 31, 1981**

TOWN OF EPPING
General Purpose Financial Statements
For the Year Ended December 31, 1981

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General Purpose Financial Statements

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TOWN OF EPPING
General Purpose Financial Statements
For the Year Ended December 31, 1981

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WILSON P. DENNETT
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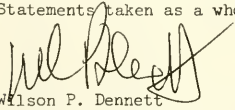
Board of Selectmen
TOWN OF EPPING
Epping, New Hampshire 03042

We have examined the combined Financial Statements of the Town of Epping, New Hampshire as of and for the year ended December 31, 1981, as listed in the Table of Contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described more fully in Note 1, the combined Financial Statements referred to above do not include Financial Statements of the General Fixed Assets - Account Group, which should be included to conform with generally accepted accounting Principles.

In our opinion, except for the omission of the Financial Statements described above results in an incomplete presentation, as explained in the preceding paragraph, the combined Financial Statements referred to above present fairly the financial position of the Town of Epping, New Hampshire at December 31, 1981, and the results of its operations and the Changes in Financial Position of its propriety fund types, similar Trust Funds and Property Trust Funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined Financial Statements taken as a whole. The combining, individual fund, and account group Financial Statements and schedules listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the combined Financial Statements of the Town of Epping, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined Financial Statements and, in our opinion, is fairly stated in all material respects in relation to the combined Financial Statements taken as a whole.



Wilson P. Dennett
Certified Public Accountant
February 9, 1981

EXHIBIT A

TOWN OF EPPING
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1981

| | <u>Governmental Fund Types</u> | | |
|---|--------------------------------|----------------------------|-----------------------------|
| | <u>General</u> | <u>Special Revenue</u> | <u>Capital Projects</u> |
| <u>Assets</u> | | | |
| Cash | \$ 37,458 | \$ 30,096 | \$ 8,756 |
| Investments at Cost | | | |
| Taxes Receivable | 393,176 | | |
| Accounts Receivable | | | |
| Due from Other Funds | 38,855 | | |
| Due from Other Governments | | 8,616 | |
| Restricted Cash | 200 | | |
| Fixed Assets (Net of Accumulated Depreciation) | | | |
| Amount to Be Provided for Retirement of General Long-term Debt | | | |
| TOTAL ASSETS | <u>\$469,689</u> | <u>\$ 38,712</u> | <u>\$ 8,756</u> |
| <u>Liabilities and Fund Equity</u> | | | |
| <u>Liabilities</u> | | | |
| Accounts Payable | \$ 21,032 | \$ | \$ |
| Payable from Restricted Cash Deposits | 200 | | |
| Contingent Liability (Note 8) | | | |
| Due to Other Funds | 279,296 | | |
| Due to Other Governments | | | |
| General Obligation Notes Payable -Current | | | |
| General Obligation Notes Payable -Long-term | | | |
| Total Liabilities | <u>300,528</u> | <u>-</u> | <u>-</u> |
| <u>Fund Equity</u> | | | |
| Contributed Capital | | | |
| Retained Earnings | | | |
| Fund Balances | | | |
| Reserved for Endowments | | | |
| Unreserved | | | |
| Designated for Subsequent Expenditures | 37,462 | | |
| Undesigned | <u>131,699</u> | <u>38,712</u> | <u>8,756</u> |
| Total Fund Equity | <u>169,161</u> | <u>38,712</u> | <u>8,756</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$469,689</u> | <u>\$ 38,712</u> | <u>\$ 8,756</u> |

See Accompanying Notes To Financial Statements.

| <u>Proprietary Fund Types</u> | <u>Fiduciary Fund Types Trust and Agency</u> | <u>Account Group General Long-term Debt</u> | <u>Totals (Memorandum Only) December 31, 1981</u> |
|-----------------------------------|--|---|---|
| Enterprise | | | |
| \$ 5,772 | \$ 48,378 | \$ | \$ 130,460 |
| | 9,998 | | 9,998 |
| | 516,655 | | 909,831 |
| 7,045 | | | 7,045 |
| | 279,296 | | 318,151 |
| | | | 8,616 |
| | | | 200 |
| 913,683 | | | 913,683 |
| | | 52,000 | 52,000 |
| <u>\$926,500</u> | <u>\$854,327</u> | <u>\$ 52,000</u> | <u>\$2,349,984</u> |
| | | | |
| \$ | \$ | \$ | \$ 21,032 |
| | | | 200 |
| | 38,855 | | 318,151 |
| | 772,096 | | 772,096 |
| 26,000 | | 13,000 | 39,000 |
| <u>172,000</u> | | <u>39,000</u> | <u>211,000</u> |
| <u>198,000</u> | <u>810,951</u> | <u>52,000</u> | <u>1,361,479</u> |
| | | | |
| 337,669 | | | 337,669 |
| 390,831 | | | 390,831 |
| | 35,382 | | 35,382 |
| | | | 37,462 |
| | <u>7,994</u> | | <u>187,161</u> |
| <u>728,500</u> | <u>43,376</u> | | <u>988,505</u> |
| <u>\$926,500</u> | <u>\$854,327</u> | <u>\$ 52,000</u> | <u>\$2,349,984</u> |

EXHIBIT B

TOWN OF EPPING
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balance
 All Governmental Fund Types and Expendable Trust Funds
 For the Fiscal Year Ended December 31, 1981

| | <u>Governmental Fund Types</u> | | |
|--|--------------------------------|----------------------------|-----------------------------|
| | <u>General</u> | <u>Special Revenue</u> | <u>Capital Projects</u> |
| <u>Revenues</u> | | | |
| Taxes | \$388,118 | \$ | \$ |
| Licenses and Permits | 83,813 | | |
| Intergovernmental Revenue | 133,382 | 33,504 | 12,900 |
| Charges for Services | 43,548 | | |
| Fines and Forfeits | | 50,460 | |
| Miscellaneous Revenues | <u>52,907</u> | <u>8,810</u> | |
| TOTAL REVENUES | <u>701,768</u> | <u>92,774</u> | <u>12,900</u> |
| <u>Expenditures</u> | | | |
| General Government | 219,835 | 44,208 | |
| Public Safety | 140,240 | | |
| Highway and Streets | 101,835 | | |
| Sanitation | 72,234 | | |
| Health | 9,398 | | |
| Welfare | 17,313 | | |
| Culture and Recreation | 6,619 | 14,199 | |
| Capital Outlay | 45,804 | | 7,742 |
| Debt Service | | | |
| Principal Retirement | 13,000 | | |
| Interest and Fiscal Charges | <u>81,157</u> | | |
| TOTAL EXPENDITURES | <u>707,435</u> | <u>58,407</u> | <u>7,742</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(5,667)</u> | <u>34,367</u> | <u>5,158</u> |
| <u>Other Financing Sources (Uses)</u> | | | |
| Operating Transfers In | 80,237 | 23,446 | |
| Operating Transfers Out | <u>76,681</u> | <u>78,366</u> | |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>3,556</u> | <u>(54,920)</u> | |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | <u>(2,111)</u> | <u>(20,553)</u> | <u>5,158</u> |
| Fund Balances at Beginning of Year as | | | |
| Previously Reported | 209,947 | 59,265 | 3,598 |
| Restatement Adjustment, Note | <u>(38,675)</u> | | |
| <u>Fund Balance at Beginning of Year</u> | <u>171,272</u> | <u>59,265</u> | <u>3,598</u> |
| <u>Fund Balance at End of Year</u> | <u>\$169,161</u> | <u>\$ 38,712</u> | <u>\$ 8,756</u> |

See Accompanying Notes To Financial Statements.

| <u>Fiduciary Fund Type</u> | <u>Totals</u> |
|----------------------------|--------------------------|
| <u>Expendable</u> | <u>Memorandum Only</u> |
| <u>Trust</u> | <u>Year ended</u> |
| | <u>December 31, 1981</u> |
| \$ | \$388,118 |
| | 83,813 |
| | 179,786 |
| | 43,548 |
| | 50,460 |
| <u>3,217</u> | <u>64,934</u> |
| <u>3,217</u> | <u>810,659</u> |
| | 264,043 |
| | 140,240 |
| | 101,835 |
| | 72,234 |
| | 9,398 |
| | 17,313 |
| | 20,818 |
| | 53,546 |
| | 13,000 |
| <u>-</u> | <u>81,157</u> |
| <u>-</u> | <u>773,584</u> |
| <u>3,217</u> | <u>37,075</u> |
| | 103,683 |
| <u>3,217</u> | <u>158,264</u> |
| <u>(3,217)</u> | <u>(54,581)</u> |
| <u>-</u> | <u>(17,506)</u> |
| | 272,810 |
| <u>-</u> | <u>(38,675)</u> |
| <u>-</u> | <u>234,135</u> |
| <u>\$ -</u> | <u>\$216,629</u> |

EXHIBIT C

TOWN OF EPPING
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 General and Special Revenue Fund Types
 For the Fiscal Year Ended December 31, 1981

| | -----General Fund----- | | |
|---|------------------------|------------------|--|
| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
| <u>Revenues</u> | | | |
| Taxes | \$447,286 | \$388,118 | \$(59,168) |
| Licenses and Permits | 55,517 | 83,813 | 28,296 |
| Intergovernmental Revenues | 95,493 | 133,382 | 37,889 |
| Charges for Services | 49,157 | 43,548 | (5,609) |
| Fines and Forfeits | - | - | - |
| Miscellaneous Revenues | <u>20,000</u> | <u>52,907</u> | <u>32,907</u> |
| Total Revenues | <u>667,453</u> | <u>701,768</u> | <u>34,315</u> |
| <u>Expenditures</u> | | | |
| General Government | 199,859 | 219,835 | (19,976) |
| Public Safety | 131,919 | 140,240 | (8,321) |
| Highways and Streets | 108,383 | 101,835 | 6,548 |
| Sanitation | 68,459 | 72,234 | (3,775) |
| Health | 9,380 | 9,398 | (18) |
| Welfare | 18,783 | 17,313 | 1,470 |
| Culture and Recreation | 13,762 | 6,619 | 7,143 |
| Capital Outlay | 61,850 | 45,804 | 16,046 |
| Debt Service | | | |
| Principal Retirement | 13,000 | 13,000 | - |
| Interest and Fiscal Charges | <u>75,939</u> | <u>81,157</u> | <u>(5,218)</u> |
| Total Expenditures | <u>701,334</u> | <u>707,435</u> | <u>(6,101)</u> |
| Excess of Revenues Over(Under) Expenditures | <u>(33,881)</u> | <u>(5,667)</u> | <u>28,214</u> |
| <u>Other Financing Sources (Uses)</u> | | | |
| Operating Transfers In | 75,000 | 80,237 | 5,237 |
| Operating Transfers Out | <u>79,081</u> | <u>76,681</u> | <u>2,400</u> |
| Total Other Financing Sources(Uses) | <u>(4,081)</u> | <u>3,556</u> | <u>7,637</u> |
| Excess of Revenues and Other Sources Over(Under) Expenditures and Other Uses | <u>(37,962)</u> | <u>(2,111)</u> | <u>35,851</u> |
| Fund Balances at Beginning of Year as | | | |
| Previously Reported | 209,947 | 209,947 | - |
| Restatement Adjustment | <u>(38,675)</u> | <u>(38,675)</u> | <u>-</u> |
| <u>Fund Balances at Beginning of Year</u> | <u>171,272</u> | <u>171,272</u> | <u>-</u> |
| <u>Fund Balances at End of Year</u> | <u>\$133,310</u> | <u>\$169,161</u> | <u>\$ 35,851</u> |

See Accompanying Notes To Financial Statements.

| ----- Special Revenue Fund ----- | | | Totals -----Memorandum Only----- | | |
|----------------------------------|-----------------|--|-------------------------------------|------------------|--|
| Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| \$ | \$ | \$ | \$447,286 | \$388,118 | \$(59,168) |
| | | | 55,517 | 83,813 | 28,296 |
| 60,000 | 33,504 | (26,496) | 155,493 | 166,886 | 11,393 |
| | | | 49,157 | 43,548 | (5,609) |
| 15,000 | 50,460 | 35,460 | 15,000 | 50,460 | 35,460 |
| - | 8,810 | 8,810 | 20,000 | 61,717 | 41,717 |
| <u>75,000</u> | <u>92,774</u> | <u>17,774</u> | <u>742,453</u> | <u>794,542</u> | <u>52,089</u> |
| 12,600 | 44,208 | (31,608) | 212,459 | 264,043 | (51,584) |
| | | | 131,919 | 140,240 | (8,321) |
| | | | 108,383 | 101,835 | 6,548 |
| | | | 68,459 | 72,234 | (3,775) |
| | | | 9,380 | 9,398 | (18) |
| 9,000 | 14,199 | (5,199) | 18,783 | 17,313 | 1,470 |
| | | | 22,762 | 20,818 | 1,944 |
| | | | 61,850 | 45,804 | 16,046 |
| | | | 13,000 | 13,000 | - |
| | | | 75,939 | 81,157 | (5,218) |
| <u>21,600</u> | <u>58,407</u> | <u>(36,807)</u> | <u>722,934</u> | <u>765,842</u> | <u>(42,908)</u> |
| 53,400 | 34,367 | (19,033) | 19,519 | 28,700 | 9,181 |
| 22,100 | 23,446 | 1,346 | 97,100 | 103,683 | 6,583 |
| 75,000 | 78,366 | (3,366) | 154,081 | 155,047 | (966) |
| <u>(52,900)</u> | <u>(54,920)</u> | <u>(2,020)</u> | <u>(56,981)</u> | <u>(51,364)</u> | <u>5,617</u> |
| 500 | (20,553) | (21,053) | (37,462) | (22,664) | 14,798 |
| 59,265 | 59,265 | - | 269,212 | 269,212 | - |
| - | - | - | (38,675) | (38,675) | - |
| 59,265 | 59,265 | - | 230,537 | 230,537 | - |
| <u>\$59,765</u> | <u>\$38,712</u> | <u>\$(21,053)</u> | <u>\$193,075</u> | <u>\$207,873</u> | <u>\$ 14,798</u> |

SCHEDULE D

TOWN OF EPPING

Combined Statement of Revenues, Expenses, and
Changes in Retained Earnings/Fund Balances - All Proprietary Fund Types
and Similar Trust Funds

For the Fiscal Year Ended December 31, 1981

| | Proprietary Fund Type | Fiduciary Fund Type | Totals |
|--|--------------------------|------------------------|--|
| | Enterprise | Nonexpendable Trust | (Memorandum Only) December 31, 1981 |
| <u>Operating Revenues</u> | | | |
| Charges for Services | \$ 18,672 | \$ | \$ 18,672 |
| Interest | - | 3,399 | 3,399 |
| TOTAL OPERATING REVENUE | <u>18,672</u> | <u>3,399</u> | <u>22,071</u> |
| <u>Operating Expenses</u> | | | |
| Personal Services | 4,699 | | 4,699 |
| Contractual Services | 5,927 | 2,690 | 8,617 |
| Electricity | 4,900 | - | 4,900 |
| Depreciation | <u>23,923</u> | <u>-</u> | <u>23,923</u> |
| TOTAL OPERATING EXPENSES | <u>39,449</u> | <u>2,690</u> | <u>42,139</u> |
| <u>Operating Income or (loss)</u> | <u>(20,777)</u> | <u>709</u> | <u>(20,068)</u> |
| <u>Non-operating Revenues (Expenses)</u> | | | |
| State Aid Water Pollution | | | |
| Projects | 18,956 | - | 18,956 |
| Interest and Fiscal Charges | <u>(9,625)</u> | <u>-</u> | <u>(9,625)</u> |
| Net Non-operating Revenues (Expenses) | <u>9,331</u> | <u>-</u> | <u>9,331</u> |
| <u>Net Income or (Loss)</u> | <u>(11,446)</u> | <u>709</u> | <u>(10,737)</u> |
| <u>Retained Earnings/Fund Balances-</u> | | | |
| January 1, 1981 | <u>402,277</u> | <u>7,285</u> | <u>409,562</u> |
| <u>Retained Earnings/Fund Balances-</u> | | | |
| December 31, 1981 | <u>\$390,831</u> | <u>\$ 7,994</u> | <u>\$398,825</u> |

See Accompanying Notes to Financial Statements

EXHIBIT E

TOWN OF EPPING
 Combined Statement of Changes in
 Financial Position - All Proprietary Fund Types
 and Similar Trust Funds
 For the Fiscal Year Ended December 31, 1981

| | Proprietary Fund Type | Fiduciary Fund Type Nonexpendable Trust | Totals (Memorandum Only) December 31, 1981 |
|--|--------------------------|--|--|
| <u>Sources of Working Capital</u> | <u>Enterprise</u> | | |
| <u>Operations</u> | | | |
| Net Income or (Loss) | \$(11,446) | \$ 709 | \$(10,737) |
| Add Back Items Not Requiring | | | |
| Working Capital-Depreciation | <u>23,923</u> | <u>-</u> | <u>23,923</u> |
| <u>Working Capital Provided By</u> | | | |
| Operations | 12,477 | 709 | 13,186 |
| Contributions (Net) | <u>16,669</u> | <u>-</u> | <u>16,669</u> |
| TOTAL SOURCES OF WORKING CAPITAL | <u>29,146</u> | <u>709</u> | <u>29,855</u> |
| <u>Uses of Working Capital</u> | | | |
| Decrease in Long-term General | | | |
| Obligation Bond | 26,000 | - | 26,000 |
| Net Increase (Decrease) in Working Capital | <u>\$ 3,146</u> | <u>\$ 709</u> | <u>\$ 3,855</u> |
| <u>Elements of Net Increase (Decrease)</u> | | | |
| <u>In Working Capital</u> | | | |
| Cash | \$ 3,461 | 709 | 4,170 |
| Accounts Receivable | <u>(315)</u> | <u>-</u> | <u>(315)</u> |
| Net Increase (Decrease) in Working Capital | <u>\$ 3,146</u> | <u>\$ 709</u> | <u>\$ 3,855</u> |

See Accompanying Notes To Financial Statements.

EXHIBIT F

TOWN OF EPPING
Statement of Changes in Assets and Liabilities
Property Tax Fund
For the Year Ended December 31, 1981

| | Balances January 1 1981 | Additions | Deductions | Balances December 31 1981 |
|---------------------------------|-------------------------------|--------------------|--------------------|---------------------------------|
| <u>Assets</u> | | | | |
| Taxes Receivable | \$491,810 | \$1,453,934 | \$1,429,089 | \$516,655 |
| Due from State of New Hampshire | | | | |
| Business Profits Tax | - | 90,375 | 90,375 | - |
| Due from General Fund | <u>11,823</u> | <u>279,296</u> | <u>11,823</u> | <u>279,296</u> |
| TOTAL ASSETS | <u>\$503,633</u> | <u>\$1,823,605</u> | <u>\$1,531,287</u> | <u>\$795,951</u> |
| <u>Liabilities</u> | | | | |
| Due to Epping School District | \$485,220 | \$1,472,231 | \$1,185,355 | \$772,096 |
| Due to Rockingham County | | 72,078 | 72,078 | |
| Due to General Fund | <u>18,413</u> | <u>279,296</u> | <u>273,854</u> | <u>23,855</u> |
| TOTAL LIABILITIES | <u>\$503,633</u> | <u>\$1,823,605</u> | <u>\$1,531,287</u> | <u>\$795,951</u> |

See Accompanying Notes To Financial Statements.

TOWN OF EPPING

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Epping conform to generally accepted accounting principles for local governmental units except as indicated hereinafter. The following is a summary of significant accounting policies.

Basis of Accounting

The accrual basis is used for all fiduciary (and proprietary) funds. Governmental funds utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except:

- a. Disbursements for inventory items (materials and supplies) are considered expenditures at the time of purchase.
- b. Prepaid expenses are not normally recorded.

General Fixed Assets

The Town of Epping has not maintained a record of its general fixed assets and therefore does not conform to generally accepted accounting policies in this respect.

Property, Plant and Equipment

Fixed assets in the proprietary funds are stated at cost. Interest during construction is not capitalized. Prior to January 1, 1981 fixed assets were depreciated as follows:

| | <u>Life</u> | <u>Percentage</u> | |
|-------------|-------------|-------------------|---------------------|
| Mains, Etc. | 50 yrs. | 2% | \$ 205,579 (9 yrs.) |
| Equipment | 10 yrs. | 10% | 9,727 (9 yrs.) |
| | | | <u>\$ 215,306</u> |

1981 Depreciation

| | | |
|----------------------|--------------|-------------------|
| Mains, Etc. | 22,842 | |
| Equipment | <u>1,081</u> | 23,923 |
| Depreciation to Date | | <u>\$ 239,229</u> |

Investments

Investments are stated at cost.

Continuing Appropriations

Appropriations for certain projects and specific items not fully expended at year-end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year-end, continuing appropriations are reported as a component of fund balance. As of December 31, 1981, the following were continuing appropriations:

| | |
|--------------------------------|-----------------|
| Lamprey Regional Cooperative | \$ 5,493 |
| Engineering Study - Water | 176 |
| Water Supply System - New Well | 27,793 |
| Well Cleaning | <u>4,000</u> |
| | <u>\$37,462</u> |

TOWN OF EPPING - NOTES TO FINANCIAL STATEMENTS (continued)

Taxes Collected for Others

The Town collects taxes for the Epping School District and Rockingham County, which are remitted to them as required by law.

Inter-Fund Transactions

During the course of normal operations, the Town has numerous transactions between funds including expenditures and transfers of resources to provide services, construct assets and service debt. The accompanying governmental and fiduciary funds financial statements reflect such transactions as transfers.

Proprietary funds record operating subsidies as other income, whereas the governmental fund paying the subsidy records it as a transfer.

Other General Accounting Policies

Retirement System

The police are covered under the State of New Hampshire Retirement System. Contributions are deducted at rates according to Employment Compensation. The Town's contribution for normal cost of the plan is based upon an actuarial valuation of the entire state plan and has been set at various rates of the employee's annual compensation. Since the actuarial valuation is performed on the entire state plan, the amount, if any, of the excess of vested benefits over pension fund assets for the Town of Epping is not available. The Town does not have an accrued liability for past service costs. The expense for 1981 was \$2,702.31.

Employees may accumulate unused sick leave. Vacation is granted in varying amounts based on length of service. The Town's policy is to recognize cost of sick and vacation leave only at the time payments are made.

Property Taxes

Annually, the Town establishes an amount for abatements, discounts and refunds of property and resident tax revenues known as overlay. All abatements, discounts and refunds are charged to overlay. Overlay is included under the classification of general government in the financial statements.

As prescribed by law, the Tax Collector sells at tax sale, all uncollected property taxes in the following year after taxes are due, where applicable. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two year redemption period, the property is tax-deeded to the lien holder.

2. PURPOSE OF FUNDS AND ACCOUNT GROUPS

The Town reports its activities in numerous individual funds to comply with the limitations and restrictions placed on both the resources made available to the Town and the services provided. Individual funds and account groups summarized in the accompanying financial statements are classified as follows:

TOWN OF EPPING - NOTES TO FINANCIAL STATEMENTS (continued)

a. Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

General Fund - used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Special Revenue Fund - used to account for specific restructured revenues and expenditures for various purposes. Receipts and expenditures of each fund are governed by the terms of contractual agreements, statutes or local law.

Capital Project Funds - these funds are used to account for resources designated to construct or acquire fixed assets. Such resources are derived principally from proceeds of general obligation bonds, notes, federal or state grants.

b. Proprietary Funds

Enterprise Funds - these funds account for operations of entities that provide services on user charge, or other basis to the general public. Retained Earnings in Sewer Account have been restated at the beginning of the year to conform to generally accepted accounting principles.

c. Fiduciary Funds

Trust and Agency Funds - these funds are used to account for assets held by Town in a fiduciary capacity for various purposes including cemetery operations, and taxes collected for other governmental units. Receipts and expenditures of each fund are governed by statutes or local law.

d. General Long-term Debt Account Group

This group is used to account for the outstanding principal balances of general obligation bonds or notes.

3. BUDGET

The Town budget represents departmental appropriations as authorized by annual or special town meetings. The Selectmen may transfer funds between operating categories as they deem necessary.

4. LONG-TERM DEBT

The annual requirements to amortize all debt outstanding as of December 31, 1981 including interest payments of \$ 302,806, are as follows:

| Year Ended | | | |
|---------------|-------------------|-------------------|------------------|
| December 31, | General | Special | |
| 1981 | <u>Obligation</u> | <u>Assessment</u> | <u>Total</u> |
| 1982 | \$ 51,240 | - | \$ 51,240 |
| 1983 | 49,243 | - | 49,243 |
| 1984 | 47,250 | - | 47,250 |
| 1985 | 45,248 | - | 45,248 |
| 1986 | 30,250 | - | 30,250 |
| 1987-1991 | 59,775 | - | 59,775 |
| (Next 5 yrs.) | | | |
| 1992-1994 | 19,800 | - | 19,800 |
| | <u>\$302,806</u> | <u>-</u> | <u>\$302,806</u> |

General Obligation bonds direct obligations of the Town for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property located within the Town.

TOWN OF EPPING - NOTES TO FINANCIAL STATEMENTS(continued)

4A. RESTATEMENT ADJUSTMENT

The net school tax payable was adjusted to agree with the outstanding balance as due on December 31, 1980. This difference would decrease surplus by \$38,675.

| | |
|--------------------------------|--------------------------|
| School Tax Payable as Reported | \$ 486,545 |
| Less: Deferred Charge | 40,000 |
| Net | <u>446,545</u> |
| School Tax Payable as Adjusted | <u>485,220</u> |
| | <u><u>\$(38,675)</u></u> |

5. NON-EXPENDABLE TRUST FUNDS

The principal amount of all non-expendable funds are restricted either by law or specific terms of individual bequests, in that only income earned thereon may be expended. Principal and income balances at December 31, 1981, are noted on Schedule 12 of this report.

6. SPECIAL REVENUE FUND BALANCES

At December 31, 1981, the special revenue fund balance of \$38,712 consisted of the following:

| | |
|------------------------|------------------------|
| Municipal Court | \$ 6,177 |
| Revenue Sharing Fund | 30,263 |
| Library Fund | 250 |
| Conservation Committee | <u>2,022</u> |
| | <u><u>\$38,712</u></u> |

7. CAPITAL RESERVE FUND

Fire Truck Funds totalling \$15,000, presently in the custody of the Trustees of the Trust Funds, will be transferred to the General Fund in 1982 when the certificate of deposit matures.

8. CONTINGENT LIABILITIES

As of December 31, 1981, there were claims and/or suits against the Town. As stated by legal counsel "The plaintiffs have claimed that a variety of actions by past and present town officials have deprived them of their civil rights and specifically usurped their right to develop a number parcels of real estate in Epping. They allege that said actions by town officials are on-going and date back as far as 1972.

The plaintiffs have claimed damages in the millions of dollars. If the the plaintiffs succeed, the Town will be liable for any judgment plus an interest factor of approximately 60% in addition to the plaintiffs' legal fees and costs in the \$200,000 to \$300,000 range. The Town has incurred and will continue to incur legal fees in the \$200,000 to \$300,000 range.

In addition, the Town may be liable for the legal fees of the officials sued in their individual capacities if the plaintiffs are not successful as to them. These fees may exceed \$400,000."

SCHEDULE 1

TOWN OF EPPING Statement of Estimated and Actual Revenues Fiscal Year Ended December 31, 1981 Cash Basis

| <u>Revenues</u> | <u>Estimated</u> | <u>Actual</u> | <u>Over(under) Budget</u> |
|---|---------------------|---------------------|-------------------------------|
| <u>Taxes</u> | | | |
| Property | \$1,766,623.00 | \$1,659,549.00 | \$(107,074.00) |
| Resident | 20,710.00 | 19,540.00 | (1,170.00) |
| Yield | 2,500.00 | 3,833.00 | 1,333.00 |
| National Bank Stock | 5.00 | | (5.00) |
| Interest on Taxes | 8,000.00 | 10,116.00 | 2,116.00 |
| Resident Tax Penalties | 300.00 | 266.00 | (34.00) |
| Inventory Penalties | 100.00 | | (100.00) |
| | <u>1,798,238.00</u> | <u>1,693,304.00</u> | <u>(104,934.00)</u> |
| <u>State of New Hampshire</u> | | | |
| Business Profits Tax | 117,676.00 | 117,676.00 | |
| Meals and Rooms Tax | 27,358.00 | 27,358.00 | |
| Interest and Dividends Tax | 45,870.00 | 45,820.00 | (50.00) |
| Savings Bank Tax | 7,967.00 | 7,967.00 | |
| Highway Subsidy | 11,946.00 | 11,352.00 | (594.00) |
| Additional Highway Subsidy | 12,715.00 | 10,129.00 | (2,586.00) |
| State Aid Water Pollution Project's | 21,356.00 | 18,956.00 | (2,400.00) |
| Toll Road Refund | 500.00 | 807.00 | 307.00 |
| Forest Fires Reimbursement | - | 119.00 | 119.00 |
| Old Age Assistance | - | 1,162.00 | 1,162.00 |
| Workman's Compensation Reimbursement | - | 887.00 | 887.00 |
| Railroad Tax | 480.00 | 480.00 | |
| | <u>245,868.00</u> | <u>242,713.00</u> | <u>(3,155.00)</u> |
| <u>Local Sources Except Taxes</u> | | | |
| Motor Vehicle Permit Fees | 55,000.00 | 81,402.00 | 26,402.00 |
| Canine Licenses and Forfeitures | 1,700.00 | 1,812.00 | 112.00 |
| Business Licenses, Permits and Filing Fees | 500.00 | 599.00 | 99.00 |
| Fines and Forfeits - Municipal Court | 15,000.00 | 18,366.00 | 3,366.00 |
| Interest Received on Deposits | 20,000.00 | 43,151.00 | 23,151.00 |
| Income from Departments | 34,657.00 | 23,942.00 | (10,715.00) |
| Municipal Sewer Department | 13,500.00 | 18,987.00 | 5,487.00 |
| Municipal Water Department | 14,500.00 | 19,606.00 | 5,106.00 |
| CETA Reimbursements | 20,000.00 | - | (20,000.00) |
| Insurance Adjustments | - | 2,732.00 | 2,732.00 |
| Gifts | - | 5,450.00 | 5,450.00 |
| Refunds | - | 1,574.00 | 1,574.00 |
| | <u>174,857.00</u> | <u>217,621.00</u> | <u>42,764.00</u> |

See Accompanying Notes To Financial Statements.

SCHEDULE 1 (continued)

TOWN OF EPPING
Statement Of Estimated and Actual Revenues
Fiscal Year Ended December 31, 1981
Cash Basis

| <u>Revenues</u> | <u>Estimated</u> | <u>Actual</u> | <u>Over (under) Budget</u> |
|--|-----------------------|-----------------------|--------------------------------|
| <u>Interfund Transfers</u> | | | |
| Capital Reserve Funds | \$ 15,000.00 | \$ | \$ (15,000.00) |
| Revenues Sharing Funds | 60,000.00 | 60,000.00 | |
| | <u>75,000.00</u> | <u>60,000.00</u> | <u>(15,000.00)</u> |
| <u>TOTAL ESTIMATED REVENUES</u> | <u>2,293,963.00</u> | <u>2,213,638.00</u> | <u>(80,325.00)</u> |
| <u>Other Financial Sources (Uses)</u> | | | |
| Operating Transfers In | - | - | - |
| Operating Transfers Out | | 3,461.00 | 3,461.00) |
| | <u>-</u> | <u>(3,461.00)</u> | <u>(3,461.00)</u> |
| <u>TOTAL ESTIMATED REVENUE AND USE OF FUND BALANCE</u> | <u>\$2,293,963.00</u> | <u>\$2,210,177.00</u> | <u>\$ (83,786.00)</u> |

See Accompanying Notes To Financial Statements.

| | | | | | |
|---|-----------------|--------------------|--------------------|--------------------|--------------------|
| Highway Subsidy | 17,020 | 16,976 | 33,996 | 33,996 | - |
| Additional Highway Subsidy | | 12,842 | 12,842 | 12,842 | - |
| <u>Libraries</u> | | | | | |
| Library | | 9,000 | 9,000 | 9,000 | |
| <u>Public Welfare</u> | | | | | |
| Indigent Assistance | | 3,500 | 3,500 | 1,694 | (1,806) |
| Old Age Assistance | | 12,000 | 12,000 | 12,340 | 340 |
| Children and Youth Project | | 433 | 433 | 217 | (216) |
| Community Action | | 2,850 | 2,850 | 2,850 | |
| <u>Patriotic Purposes</u> | | | | | |
| Memorial Day | | 800 | 800 | 942 | 142 |
| <u>Recreation</u> | | | | | |
| Parks and Playgrounds | | 12,962 | 12,962 | 5,677 | (7,285) |
| <u>Public Service Enterprises</u> | | | | | |
| Municipal Sewer Department | | 13,500 | 13,500 | 15,526 | 2,026 |
| Municipal Water Department | | 10,000 | 10,000 | 12,701 | 2,701 |
| Cemeteries | | 300 | 300 | 300 | |
| Engineering Study - Water | 176 | | 176 | | 176 |
| <u>Unclassified</u> | | | | | |
| Damages and Legal | | 82,000 | 82,000 | 109,002 | 27,002 |
| Advertising and Regional Associations | | 1,996 | 1,996 | 1,966 | (30) |
| Motor Vehicle Fees | | 3,800 | 3,800 | 4,981 | 1,181 |
| Town Reports | | 3,000 | 3,000 | 3,511 | 511 |
| CETA Program | | 20,000 | 20,000 | - | (20,000) |
| <u>Debt Service</u> | | | | | |
| Principal of Debt | | 39,000 | 39,000 | 39,000 | |
| Interest on Long-term Debt | | 15,564 | 15,564 | 15,564 | |
| Interest on Temporary Loans | | 70,000 | 70,000 | 75,218 | 5,218 |
| <u>Capital Outlay</u> | | | | | |
| Police Cruiser | | 7,850 | 7,850 | 7,845 | (5) |
| Water Supply System - New Well | | 50,000 | 50,000 | 22,207 | 27,793 |
| Well Cleaning | | 4,000 | 4,000 | | 4,000 |
| Fire Truck (1) | | - | - | 15,752 | 15,752 |
| <u>Payments to Other Governmental Divisions</u> | | | | | |
| County Tax | | 72,078 | 72,078 | 72,078 | |
| Epping School District Tax | | 1,472,231 | 1,472,231 | 1,185,355 | (286,876) |
| Overlay | | | | | |
| Overlay and Other Refunds | \$22,405 | 31,237 | 31,237 | 9,723 | (21,514) |
| | <u>\$22,405</u> | <u>\$2,293,963</u> | <u>\$2,316,368</u> | <u>\$2,018,134</u> | <u>\$(260,172)</u> |
| | | | | | <u>\$37,462</u> |

(1) Funds approved in 1980 and the \$15,752 should have been encumbered.

SCHEDULE 2
TOWN OF EPPING
Statement of Appropriation and Expenditures
For the Fiscal Year Ended December 31, 1981

| | Encum- brances from 1980 | Appropriations 1981 | Total Amount Available | Expenditures 1981 | Over(Under) Budget | Encumbered to 1982 |
|---|--------------------------------|------------------------|------------------------------|----------------------|--------------------|-----------------------|
| <u>General Government</u> | | | | | | |
| Town Officers Salaries | \$ | \$ 6,500 | \$ 6,500 | \$ 6,500 | \$ | \$ |
| Town Officers Expenses | | 25,150 | 25,150 | 28,504 | 3,354 | |
| Election and Registration Expenses | | 1,000 | 1,000 | 1,304 | 304 | |
| Municipal Court Expenses | | 12,600 | 12,600 | 12,600 | | |
| Town Hall and Other Buildings Expenses | | 13,200 | 13,200 | 18,216 | 5,016 | |
| Reappraisal of Property | | 1,500 | 1,500 | 2,967 | 1,467 | |
| <u>Protection of Persons and Property</u> | | | | | | |
| Police Department | | 67,918 | 67,918 | 77,322 | 9,404 | |
| Fire Department | | 37,931 | 37,931 | 38,981 | 1,050 | |
| Planning and Zoning | | 3,835 | 3,835 | 1,462 | (2,373) | |
| Damages by Dogs | | 2,500 | 2,500 | 4,044 | 1,544 | |
| Insurance | | 18,000 | 18,000 | 18,200 | 200 | |
| Civil Defense | | 100 | 100 | 100 | | |
| Conservation Commission | | 500 | 500 | 500 | | |
| Fire Alarm System | | 1,135 | 1,135 | 1,034 | (101) | |
| <u>Health and Sanitation</u> | | | | | | |
| General | | 150 | 150 | 150 | | |
| Ambulance | | 1,000 | 1,000 | 1,000 | | |
| Vital Statistics | | 100 | 100 | 118 | 18 | |
| Town Dump Operations | | 2,500 | 2,500 | 10,901 | 8,401 | |
| Lamprey Regional Cooperative | | 27,750 | 32,959 | 27,466 | | 5,493 |
| House to House Pickup | 5,209 | 33,000 | 33,000 | 33,867 | 867 | |
| Exter Area Visiting Nurse Assoc. | | 3,916 | 3,916 | 3,916 | | |
| Newmarket Health Center | | 1,200 | 1,200 | 1,200 | | |
| Seacoast Regional Counseling | | 2,000 | 2,000 | 2,000 | | |
| Child and Family Services | | 1,014 | 1,014 | 1,014 | | |
| <u>Highways and Bridges</u> | | | | | | |
| Town Road Aid | | 1,044 | 1,044 | 1,044 | | |
| Town Maintenance | | 44,001 | 44,001 | 35,793 | (8,208) | |
| Street Lighting | | 15,000 | 15,000 | 16,227 | 1,227 | |
| General Expenses of Highway Dept. | | 1,500 | 1,500 | 2,017 | 517 | |

SCHEDULE 3

TOWN OF EPPING

Summary of Warrant - Levy of 1981
Fiscal Year Ended December 31, 1981

DR

Taxes Committed to Collector

| | |
|----------------|-----------------|
| Property Taxes | \$1,773,001.33 |
| Resident Taxes | 20,710.00 |
| Yield Taxes | <u>2,159.68</u> |

\$1,795,871.01

Added Taxes

| | |
|----------------|------------|
| Property Taxes | 35,178.38 |
| Resident Taxes | 2,420.00 |
| Yield Taxes | <u>---</u> |

37,598.38

Overpayments During the Year

| | |
|--------------------------|------------|
| Property Taxes - Prepaid | 225.00 |
| Resident Taxes | <u>---</u> |

225.00

Interest Collected on Delinquent Property Taxes

176.34

Penalties Collected on Resident Taxes

74.00

\$1,833,944.73

CR

Remittances to Treasurer

| | |
|-----------------------------|----------------|
| Property Taxes | \$1,138,852.72 |
| Resident Taxes | 16,770.00 |
| Yield Taxes | 682.22 |
| Interest Collected | 176.34 |
| Penalties on Resident Taxes | <u>74.00</u> |

\$1,156,555.28

Discounts Allowed

Abatements Made During Year

| | |
|----------------|------------|
| Property Taxes | 35,909.43 |
| Resident Taxes | --- |
| Yield Taxes | <u>---</u> |

35,909.43

Uncollected Taxes

| | |
|----------------|-----------------|
| Property Taxes | 633,642.56 |
| Resident Taxes | 6,360.00 |
| Yield Taxes | <u>1,477.46</u> |

641,480.02

\$1,833,944.73

See Accompanying Notes to Financial Statements

SCHEDULE 4

TOWN OF EPPING
Summary of Warrant - Levies of Prior Years
Fiscal Year Ended December 31, 1981

| LEVIES OF: | | | | | | |
|---|---------------------|--------------------|-------------------|-------------------|-------------------|--|
| | 1980 | 1979 | 1978 | 1977 | 1976 | |
| Uncollected Taxes - January 1, 1981 | | | | | | |
| Property Taxes-Before Prior Year Adjustment | \$612,137.41 | \$6,761.21 | \$3,260.73 | \$1,256.13 | \$6,796.24 | |
| Prior Year Adjustment | - | - | (379.20) | - | (957.66) | |
| Property Taxes | 612,137.41 | 6,761.21 | 2,881.53 | 1,256.13 | 5,838.58 | |
| Resident Taxes | 8,860.00 | 4,690.00 | - | - | - | |
| Yield Taxes | 6,956.35 | 300.00 | - | - | - | |
| Overpayments | - | - | - | - | - | |
| Property Taxes | - | - | - | - | - | |
| Resident Taxes | 90.00 | - | - | - | - | |
| Added Taxes | - | - | - | - | - | |
| Property Taxes | 2,134.20 | 1,675.58 | - | 951.99 | - | |
| Resident Taxes | 970.00 | - | - | - | - | |
| Yield Taxes | - | - | - | - | - | |
| Interest Collected | 9,495.44 | 89.15 | - | 355.25 | - | |
| Penalties Collected | 192.00 | - | - | - | - | |
| | <u>\$640,835.40</u> | <u>\$13,515.94</u> | <u>\$2,881.53</u> | <u>\$2,563.37</u> | <u>\$5,838.58</u> | |
| | | | | | | |
| Remittance to Treasurer | | | | | | |
| Property Taxes | \$588,541.25 | \$2,077.58 | - | 951.99 | - | |
| Resident Taxes | 2,770.00 | - | - | - | - | |
| Yield Taxes | 2,355.08 | - | - | - | - | |
| Interest Collected | 9,495.44 | 89.15 | - | 355.25 | - | |
| Penalties Collected | 192.00 | - | - | - | - | |
| Abatements | - | - | - | - | - | |
| Property Taxes | 12,705.81 | - | - | - | - | |
| Resident Taxes | - | - | - | - | - | |
| Yield Taxes | 732.86 | - | - | - | - | |
| Uncollected Taxes - December 31, 1981 | | | | | | |
| Property Taxes | 13,024.55 | 6,359.21 | 2,881.53 | 1,256.13 | 5,838.58 | |
| Resident Taxes | 7,150.00 | 4,690.00 | - | - | - | |
| Yield Taxes | 3,868.41 | 300.00 | - | - | - | |
| | <u>\$640,835.40</u> | <u>\$13,515.94</u> | <u>\$2,881.53</u> | <u>\$2,563.37</u> | <u>\$5,838.58</u> | |

See Accompanying Notes To Financial Statements.

SCHEDULE 5

TOWN OF EPPING Summary of Tax Sale Accounts Fiscal Year Ended December 31, 1981

| | <u>1980</u> | <u>1979</u> | <u>1978</u> | <u>1977</u> |
|--------------------------------|---------------------|--------------------|--------------------|--------------------|
| <u>DR</u> | | | | |
| Unredeemed Taxes - | | | | |
| January 1, 1980 | | | | |
| Before Prior Year | | | | |
| Adjustment | \$ - | \$87,414.35 | \$38,671.62 | \$17,620.30 |
| Prior Year Adjustment | - | | (4,208.41) | (2,620.85) |
| Unredeemed Taxes - | | | | |
| January 1, 1981 | - | 87,414.35 | 34,463.21 | 14,999.45 |
| Tax Sale - June 18, 1981 | \$252,343.31 | | | |
| Interest and Cost | | | | |
| After Sale | <u>2,411.54</u> | <u>4,442.23</u> | <u>6,223.46</u> | <u>2,009.73</u> |
| | <u>254,754.85</u> | <u>91,856.58</u> | <u>40,686.67</u> | <u>17,009.18</u> |
| <u>CR</u> | | | | |
| <u>Remittance To Treasurer</u> | | | | |
| Redemptions | \$ 68,608.39 | \$39,836.96 | \$28,131.31 | \$10,923.11 |
| Interest and Costs | 2,411.54 | 4,442.23 | 6,223.46 | 2,009.73 |
| Abatements | 898.19 | - | - | - |
| Deeded to Town | - | - | - | - |
| Unredeemed Taxes | | | | |
| December 31, 1981 | 182,836.73 | 47,577.39 | 6,331.90 | 4,076.34 |
| | <u>\$254,754.85</u> | <u>\$91,856.58</u> | <u>\$40,686.67</u> | <u>\$17,009.18</u> |

See Accompanying Notes to Financial Statements

| <u>1976</u> | <u>1975</u> | <u>1974</u> | <u>1973</u> | <u>1972</u> | <u>1971</u> | <u>1970</u> |
|-----------------------|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| \$5,904.55 (62.34) | \$8,511.58 962.04 | \$3,039.47 - | \$2,763.11 - | \$1,931.37 - | \$1,591.16 - | \$3,734.03 - |
| 5,842.21 | 9,473.62 | 3,039.47 | 2,763.11 | 1,931.37 | 1,591.16 | 3,734.03 |
| 1,655.15 | 241.66 | - | - | - | - | - |
| <u>7,497.36</u> | <u>9,715.28</u> | <u>3,039.47</u> | <u>2,763.11</u> | <u>1,931.37</u> | <u>1,591.16</u> | <u>3,734.03</u> |
| 2,958.54 | 451.78 | - | - | - | - | - |
| 1,655.15 | 241.66 | - | - | - | - | - |
| 804.89 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 2,078.78 | 9,021.84 | 3,039.47 | 2,763.11 | 1,931.37 | 1,591.16 | 3,734.03 |
| <u>\$7,497.36</u> | <u>\$9,715.28</u> | <u>\$3,039.47</u> | <u>\$2,763.11</u> | <u>\$1,931.37</u> | <u>\$1,591.16</u> | <u>\$3,734.03</u> |

SCHEDULE 6
TOWN OF EPPING
General Fund
Schedule of Delinquent Taxes Receivable
December 31, 1981

| | |
|----------------------------------|---------------------|
| <u>Property Taxes Receivable</u> | |
| 1981 Levy | \$633,642.56 |
| 1980 Levy | 13,024.55 |
| 1979 Levy | 6,359.21 |
| 1978 Levy | 2,881.53 |
| 1977 Levy | 1,256.13 |
| 1976 Levy | 5,838.58 |
| | <u>\$663,002.56</u> |
| <u>Unredeemed Property Taxes</u> | |
| 1980 Levy | 182,836.73 |
| 1979 Levy | 47,577.39 |
| 1978 Levy | 6,331.90 |
| 1977 Levy | 4,076.34 |
| 1976 Levy | 2,078.78 |
| 1975 Levy | 9,021.84 |
| 1974 Levy | 3,039.84 |
| 1973 Levy | 2,763.11 |
| 1972 Levy | 1,931.37 |
| 1971 Levy | 1,591.16 |
| 1970 Levy | 3,734.03 |
| | <u>264,982.49</u> |
| <u>Resident Taxes Receivable</u> | |
| 1981 Levy | 6,360.00 |
| 1980 Levy | 7,150.00 |
| 1979 Levy | 4,690.00 |
| | <u>18,200.00</u> |
| <u>Yield Taxes Receivable</u> | |
| 1981 Levy | 1,477.46 |
| 1980 Levy | 3,868.41 |
| 1979 Levy | 300.00 |
| | <u>5,645.87</u> |
| <u>Total Gross Taxes</u> | |
| Less: Estimated Uncollectible | 951,830.92 |
| Delinquent Property Taxes | 42,000.00 |
| <u>TOTAL NET TAXES</u> | <u>\$909,830.92</u> |

See Accompanying Notes To Financial Statements

SCHEDULE 7

TOWN OF EPPING Special Revenue Fund - Revenue Sharing Statement of Revenues, Expenditures, and Changes in Fund Balance Fiscal Year Ended December 31, 1981

Sources of Financial Resources

Revenues

Entitlements

\$ 33,504.00

Interest

8,061.82

TOTAL REVENUES

\$ 41,565.82

Uses of Financial Resources

Expenditures

Operating and Maintenance

Garbage Collection

\$ 33,000.00

Lamprey Regional Cooperative

27,000.00

TOTAL EXPENDITURES

60,000.00

Net Decrease in Fund Balance During Year

(18,434.18)

FUND BALANCE - JANUARY 1, 1981

48,697.55

FUND BALANCE - DECEMBER 31, 1981

\$ 30,263.37

See Accompanying Notes to Financial Statements

SCHEDULE 8

TOWN OF EPPING Special Revenue Fund - Harvey-Mitchell Memorial Library Statement of Revenues, Expenditures and Changes in Fund Balance Fiscal Year Ended December 31, 1981

Sources of Financial Resources

Revenues

| | |
|------------------|---------------|
| From Operations | \$ 73.58 |
| Town of Epping | 9,000.00 |
| Town Trust Funds | 1,345.93 |
| Gifts | <u>230.00</u> |

TOTAL REVENUES

\$ 10,649.51

Uses of Financial Resources

Expenditures

| | |
|--------------------|-----------|
| Operating Expenses | 13,902.53 |
|--------------------|-----------|

TOTAL EXPENDITURES

13,902.53

NET DECREASE IN FUND BALANCE

(3,253.02)

FUND BALANCE - JANUARY 1, 1981

3,502.84

FUND BALANCE - DECEMBER 31, 1981

\$ 249.82

See Accompanying Notes to Financial Statements

SCHEDULE 9

TOWN OF EPPING Special Revenue Funds - Epping Municipal Court Statement of Revenues, Expenditures and Changes in Fund Balance Fiscal Year Ended December 31, 1981

Sources of Financial Resources

Revenues

| | |
|-----------------------|-----------------|
| Fines and Forfeitures | \$ 41,465.55 |
| Bail Posted | 4,432.00 |
| Restitution | 238.50 |
| Fees | 140.00 |
| Penalty Assessments | <u>4,213.80</u> |

TOTAL REVENUES

\$ 50,489.85

Uses of Financial Resources

Expenditures

| | |
|----------------------------------|--------------|
| Town of Epping | 18,365.79 |
| Motor Vehicle Department | 20,792.00 |
| Fish and Game | 404.00 |
| Treasurer State of New Hampshire | |
| Penalty Assessments | 3,380.20 |
| Witness Fees | 1,410.00 |
| Blood Tests | 45.00 |
| Other Courts | 717.00 |
| Postage and Office Supplies | 1,230.31 |
| Restitution | 645.00 |
| Return of Bail | 2,108.50 |
| Bonds - Clerk | 70.00 |
| Meetings, Dues, etc. | 564.21 |
| Special Justices | 260.00 |
| Miscellaneous | <u>12.00</u> |

TOTAL EXPENDITURES

\$ 50,004.01

NET INCREASE IN FUND BALANCE DURING YEAR

485.84

FUND BALANCE - JANUARY 1, 1981

5,691.16

FUND BALANCE - DECEMBER 31, 1981

\$ 6,177.00

See Accompanying Notes to Financial Statements

SCHEDULE 10

TOWN OF EPPING
Special Revenue Fund - Conservation Committee
Statement of Revenues, Expenditures
and Changes in Fund Balance
Fiscal Year Ended December 31, 1981

Sources of Revenues

Revenues

| | |
|----------------|-------------|
| Town of Epping | \$ 500.00 |
| Canoe Race | 368.00 |
| Interest | 72.17 |
| Miscellaneous | <u>5.00</u> |

TOTAL REVENUES

945.17

Uses of Financial Resources

Expenditures

| | |
|----------------------|---------------|
| Operational Expenses | <u>296.27</u> |
|----------------------|---------------|

NET INCREASE IN FUND BALANCE DURING YEAR

648.90

FUND BALANCE - JANUARY 1, 1981

1,373.38

FUND BALANCE - DECEMBER 31, 1981

\$ 2,022.28

See Accompanying Notes to Financial Statements

SCHEDULE 11

TOWN OF EPPING
Waste Water Treatment Facility
Statement of Revenues, Expenditures
and Changes in Fund Balance
Fiscal Year Ended December 31, 1981

Revenues

| | |
|----------------------------------|-----------------|
| Grant - United States Government | \$10,500.00 |
| Grant - State of New Hampshire | <u>2,400.00</u> |

TOTAL REVENUES

\$12,900.00

Expenditures

| | |
|----------------------|-----------------|
| Contractual Services | <u>7,742.00</u> |
|----------------------|-----------------|

NET INCREASE IN FUND BALANCE DURING YEAR

\$ 5,158.00

FUND BALANCE - JANUARY 1, 1981

3,597.84

FUND BALANCE - DECEMBER 31, 1981

\$ 8,755.84

See Accompanying Notes to Financial Statements

SCHEDULE 12

TOWN OF EPPING

Statement of Revenues, Expenditures
and Changes in Fund Balance
Fiscal Year Ended December 31, 1981

| | PRINCIPAL | | | INCOME | | |
|---|---------------------|----------|-------------------------------------|---------------------|-------------|--------------------|
| | Balance 01/01/81 | Receipts | Disburse- ments | Balance 01/01/81 | Receipts | Disburse- ments |
| <u>Funds</u> | | | | | | |
| Assistance of Worthy Poor | \$ 8,479.97 | \$ | \$ 8,479.97 | \$ -0- | \$ 814.63 | \$ -0- |
| Support Of Churches | 100.00 | | 100.00 | 50.07 | 9.60 | 59.67 |
| Support of School and Public Library | 5,000.00 | | 5,000.00 | .01 | 480.33 | .01 |
| Support of Public Library | 11,510.61 | | 11,510.61 | .05 | 1,105.78 | 1,105.77 |
| Care of Cemeteries | 10,291.87 | | 10,291.87 | 7,234.29 | 988.47 | 7,933.56 |
| | | | Income held for future distribution | .14 | .12 | .26 |
| Sub Total | \$35,382.45 | \$ | \$35,382.45 | \$7,284.56 | \$ 3,398.93 | \$7,993.56 |
| <u>Capital Reserve Funds</u> | | | | | | |
| Fire Truck Funds (A) | \$16,402.52 | \$ | \$1,402.52 | \$ -0- | \$ 1,870.29 | \$ -0- |
| TOTALS | \$51,784.97 | \$ | \$1,402.52 | \$7,284.56 | \$ 5,269.22 | \$7,993.56 |

Note A: This item should be transferred to the General Fund when Certificate of Deposit matures in 1982. In the interim interest was with-
drawn and paid to General Funds.

SCHEDULE 13

TOWN OF EPPING Long-Term Debt Group Accounts Statement of Annual Maturities of Principal and Interest Fiscal Year Ended December 31, 1981

| | | | | |
|---------------------------------|----------------------------------|------------------|------------------|-----------------|
| | Sewer Bonds 3.87% | Sewer Note 5% | | |
| Original Amount | \$425,000.00 | \$120,000.00 | | |
| Date of Issue | August 1, 1967 | March 12, 1974 | | |
| Principal Payment Date | August 1 | March 1 | | |
| Interest Payment Date | February and August 1 | March 1 | | |
| Payable At | First National Bank of Boston | F. H. A. | | |
| <hr/> | | | | |
| <u>Maturities - Fiscal Year</u> | | | | |
| <u>Ending</u> | <u>Principal</u> | <u>Interest</u> | <u>Principal</u> | <u>Interest</u> |
| December 31, 1982 | \$ 20,000.00 | \$ 4,650.00 | \$ 6,000.00 | \$ 3,900.00 |
| December 31, 1983 | 20,000.00 | 3,875.00 | 6,000.00 | 3,600.00 |
| December 31, 1984 | 20,000.00 | 3,100.00 | 6,000.00 | 3,300.00 |
| December 31, 1985 | 20,000.00 | 2,325.00 | 6,000.00 | 3,000.00 |
| December 31, 1986 | 20,000.00 | 1,550.00 | 6,000.00 | 2,700.00 |
| December 31, 1987 | 20,000.00 | 775.00 | 6,000.00 | 2,400.00 |
| December 31, 1988 | | | 6,000.00 | 2,100.00 |
| December 31, 1989 | | | 6,000.00 | 1,800.00 |
| December 31, 1990 | | | 6,000.00 | 1,500.00 |
| December 31, 1991 | | | 6,000.00 | 1,200.00 |
| December 31, 1992 | | | 6,000.00 | 900.00 |
| December 31, 1993 | | | 6,000.00 | 600.00 |
| December 31, 1994 | | | 6,000.00 | 300.00 |
| <hr/> | | | | |
| | \$120,000.00 | \$16,275.00 | \$78,000.00 | \$27,300.00 |
| <hr/> | | | | |

See Accompanying Notes to Financial Statements

7%

September 18, 1980

December 31

of Exeter

TOTAL

| <u>Principal</u> | <u>Interest</u> | <u>Principal</u> | <u>Interest</u> |
|------------------|-----------------|------------------|-----------------|
| \$13,000.00 | \$ 3,690.00 | \$39,000.00 | \$12,240.00 |
| 13,000.00 | 2,768.00 | 39,000.00 | 10,243.00 |
| 13,000.00 | 1,850.00 | 39,000.00 | 8,250.00 |
| 13,000.00 | 923.00 | 39,000.00 | 6,248.00 |
| | | 26,000.00 | 4,250.00 |
| | | 26,000.00 | 3,175.00 |
| | | 6,000.00 | 2,100.00 |
| | | 6,000.00 | 1,800.00 |
| | | 6,000.00 | 1,500.00 |
| | | 6,000.00 | 1,200.00 |
| | | 6,000.00 | 900.00 |
| | | 6,000.00 | 600.00 |
| | | 6,000.00 | 300.00 |
| <hr/> | <hr/> | <hr/> | <hr/> |
| \$52,000.00 | \$ 9,231.00 | \$250,000.00 | \$52,806.00 |

SCHEDULE 14

TOWN OF EPPING
Schedule of Town Officers - Surety Bonds
December 31, 1981

| | <u>Number</u> | <u>Amount</u> | <u>Term Beginning</u> |
|---|---------------|---------------|---------------------------|
| <u>Town Treasurer</u> | | | |
| Willis A. Baker | | | |
| Aetna Insurance Company | S-743597 | \$59,000.00 | March 5, 1981 |
| <u>Tax Collector</u> | | | |
| Beatrice G. Marcotte | | | |
| Aetna Insurance Company | S-743597 | \$59,000.00 | March 5, 1981 |
| <u>Deputy Tax Collector</u> | | | |
| Patricia Wood | | | |
| Aetna Insurance Company | S-743597 | \$59,000.00 | March 5, 1981 |
| <u>Town Clerk</u> | | | |
| Beatrice G. Marcotte | | | |
| Aetna Insurance Company | S-743597 | \$12,000.00 | March 5, 1981 |
| <u>Deputy Town Clerk</u> | | | |
| Patricia Wood | | | |
| Aetna Insurance Company | S-743597 | \$12,000.00 | March 5, 1981 |
| <u>Trustee Of Trust Funds</u> | | | |
| Earl Arquette | | | |
| Aetna Insurance Company | S-743597 | \$ 9,000.00 | March 5, 1981 |
| Robert Kimball | | | |
| Aetna Insurance Company | S-743599 | \$ 9,000.00 | March 5, 1981 |
| Daniel W. Harvey | | | |
| Aetna Insurance Company | S-743600 | \$ 9,000.00 | March 5, 1981 |
| <u>Clerk Of Court</u> | | | |
| Irene Cote | | | |
| Hartford Accident and Idemnity Company | RN-4040933 | \$20,000.00 | June 1, 1981 |

See Accompanying Notes to Financial Statements

**TOWN CLERK'S REPORT
SUMMARY OF ANNUAL TOWN MEETING
OF 1981**

Article 1.

The Town officials who were duly elected in 1981.

SELECTMEN:

| | |
|-------------------------|-----------------|
| Mederic Beauchesne, Jr. | for two years |
| Bruce D. Corsetti | for three years |

TREASURER:

| | |
|-----------------|--------------|
| Willis A. Baker | for one year |
|-----------------|--------------|

WATER & SEWER COMMISSION:

| | |
|-------------------|-----------------|
| Albert Haberstroh | for three years |
|-------------------|-----------------|

TRUSTEE OF TRUST FUNDS:

| | |
|------------------|-----------------|
| Daniel W. Harvey | for three years |
|------------------|-----------------|

LIBRARY TRUSTEE:

| | |
|-------------|-----------------|
| Nancy Chase | for three years |
|-------------|-----------------|

CHIEF OF POLICE:

| | |
|------------------|--------------|
| Gregory D. Dodge | for one year |
|------------------|--------------|

OVERSEER OF WELFARE:

| | |
|----------------|--|
| Gail Borkowski | |
|----------------|--|

BUDGET COMMITTEE:

| | |
|------------------|-----------------|
| Nancy Chase | for one year |
| Lorraine K. Rauh | for one year |
| Willa A. Baker | for three years |
| William Lewis | for three years |
| Roger Vogler | for three years |

PLANNING BOARD:

| | |
|-------------------|-----------------|
| Jeffrey F. Harris | for three years |
| A. David Richards | for one year |

FIRE WARD:

| | |
|--------------|-----------------|
| Jan Sordillo | for three years |
|--------------|-----------------|

MARCH 17, 1981

The Annual Town Meeting was called to order by the Moderator Kendall Chase. The Moderator read two letters of commendation for the RESCUE SQUAD in their successful endeavor by using CPR on a resident of Brentwood and actually saved her life. The Town is very proud of this unit.

Town Counsel Peter Kearns addressed the group on Keefe Environmental or KES. The legal position of the Town at present that it is cooperating with the State. Mr. Kearns also spoke about the litigation with Wilfred and Mary Cloutier dba Pind & Pond Park.

Referendum Article

| | |
|--------------------------------------|--------------------------------------|
| Article 2: Passed Yes 701 No 397 | Article 19: Passed |
| Article 3: Tabled | Article 20: Passed as amended |
| Article 4: Passed | Article 21: Passed |
| Article 5: Passed | Article 22: Passed |
| Article 6: Passed | Article 23: Passed |
| Article 7: Passed | Article 24: Passed by a hand vote |
| Article 8: Passed | Article 25: Tabled |
| Article 9: Passed | Article 26: Tabled |
| Article 10: Passed | Article 27: Passed |
| Article 11: Passed | Article 28: Passed |
| Article 12: Tabled | Article 29: Passed |
| Article 13: Tabled | Article 30: Passed |
| Article 14: Passed by a hand vote | Article 31: Passed |
| Article 15: Passed by a hand vote | Article 32: Passed |
| Article 16: Passed as amended | Article 33: Passed |
| Article 17: Tabled | Article 34: Passed |
| Article 18: Passed | Article 35: Passed |
| | Article 36: Passed |

The budget was taken up after the warrant articles and W. A. Baker made a motion to increase temporary loans to \$70,000. This motion was voted on and passed. The remainder of the budget was discussed. Roger Gauthier made a motion to accept the Town budget of \$718,417.01 excluding the school budget. This motion was voted on and passed.

Motion made to close the meeting and passed.

REPORT OF

HARVEY-MITCHELL MEMORIAL LIBRARY

It has been an active year at the Harvey-Mitchell Memorial Library. The Library continues to offer many things of interest. Books are the main circulation item, but newspapers and magazines, records and puzzles are also available. The Library held two book sales this past year in cooperation with the Epping Woman's Club and the Epping Garden Club. Numerous people have donated books and magazines and we are most grateful for their generosity. Donations have ranged from cookbooks to large print Reader's Digest magazines. In 1981 over 232 adult books were added to the library shelves and 170 children's books were added. Suggestions for what Epping residents would like in the Library are always welcome.

The Lydia Ladd Room has been used frequently by numerous community groups and all meetings are open to the public. Groups included PreSchool Clinics, the DAR, the Epping Jr. Woman's Club and the Extension Service giving classes in sewing, breadmaking, tying springs and wood refinishing. Craft classes were held Thursday afternoons and Celestial Navigation classes were held Friday evenings. The Epping Garden Club held a flower arranging meeting attended by 75 people.

Story Hour for children aged 3-5 is held every Friday morning at 10am.

Suggestions as to how the library could serve Epping residents young and old are always welcome. The Trustees are grateful for an enthusiastic staff which is always eager to assist; Elizabeth Lucy, part time Librarian, Betty Claxton, Cynthia Perry, Lisa Paquette part time assistant librarians and Dona Piche, story teller. Cynthia Perry is our custodian. A special note of appreciation goes to Cara Gaziano who was a volunteer library aide this past summer, to Northan Parr and Roy Judd who volunteered their time to repair the ten windows broken by

TOWN OF EPPING
1982
WARRANT AND BUDGET

The State of New Hampshire

TOWN OF EPPING

— TOWN WARRANT —

1981

The polls will be open from 9:00 a.m. to 8:00 p.m.

To the Inhabitants of the Town of Epping in the County of Rockingham in said State, qualified to vote in Town Affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT EPPING TOWN HALL IN SAID EPPING ON TUESDAY, THE NINTH DAY OF MARCH, NEXT AT NINE OF THE CLOCK IN THE FORENOON, TO ACT UPON THE FOLLOWING SUBJECTS:

Article 1.

To choose all necessary Town Officers for the year ensuing.

Article 2.

To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

Article 3.

To act on the reports of the Selectmen and such other town officials, boards, committees and commissions who are required by law to make such reports.

Article 4.

To see if the Town will vote to authorize the Selectmen to borrow in anticipation of taxes.

Article 5.

To see if the Town will authorize the Selectmen to administer, sell or otherwise dispose of any real estate acquired by tax title or otherwise, by public auction and providing that if such property is to be sold at public auction, then the same shall be advertised sixty (60) days in advance of sale and again forty-five (45) days in advance of sale with notice thereof posted in three (3) public places (Town Hall, Library, Post Office) and area newspapers.

Article 6

To see if the Town will authorize the Selectmen to apply for, receive and expend federal or state grants, which may become available during the course of the year and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Town may legally appropriate money provided: (1) that such grants and other monies do not require the expenditure of other town funds, (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies; and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of Town monies, all as provided by RSA 31: 95-b.

Article 7.

SHALL WE ADOPT THE PROVISIONS OF RSA 72:43-f FOR THE ADJUSTED ELDERLY EXEMPTIONS FROM PROPERTY TAXES.

"These statutes provide for the following exemptions, based on assessed value, for qualified taxpayers; for a person 65 years of age up to 75 years, \$10,000; for a person 75 years of age up to 80 years, \$15,000; for a person 80 years of age or older, \$20,000. To qualify, the person must have been a New Hampshire resident for at least five years; own the real estate individually or jointly, or if the real estate is owned by his spouse, they must have been married for at least five years. In addition, the taxpayer must have a net income of less than \$10,000 or if married a combined net income of less than \$12,000, and own net assets of \$30,000 or less, excluding the value of the person's residence."

Referendum Vote

Article 8

To see if the Town will vote to establish several classes of Zoning Districts within the Town, establish permitted uses for each District, and establish appropriate regulations related thereto by amending the existing Town of Epping Zoning Ordinance re-adopted October 9, 1979, as proposed by the Petitioners:

Recommended by Planning board

Article 9

To see if the Town will vote to raise the Building Inspector's fee as paid by the developer or builder to \$15.00 for the first visit including permit, and \$10.00 for each subsequent visit, thereby deleting article 5, section 5A-page 19, Epping Land Use Ordinances and Regulations (Blue Book), the number of visits to be determined by the Building Inspector. Multi family housing to be considered per family unit. Commercial and industrial construction inspector's fee based @\$12.00 per hour.

Recommended by Planning Board

Article 10.

To see if the Town will vote to ammend Article II by adding paragraph 10:

10) "Mobile and manufactured homes" are permitted on individual lots except in the Historic and proposed Central Business Districts provided requirements for conventional single family housing in the districts are met including lot size, frontage requirements, space limitations and other reasonable controls. Mobile/manufactured homes must conform to the U.S. Department of Housing and Urban Development's (HUD) Mobile Home Construction and Safety Standards Code (as ammended)."

Recommended by Planning Board

(Referendum Vote)

Article 11.

To see if the town will vote to adopt the National Building Code as ammended.

Recommended by Planning Board

(Referendum Vote)

Article 12.

To see if the Town will vote to adopt the National Electric Code as ammended.

Recommended by Planning Board

(Referendum Vote)

Article 13

To see if the Town will vote to add a new section "Floodplain Development Regulations." Delete 6-27 (Blue Book) and add a new section 6-27-a FLOODPLAIN DEVELOPMENT REGULATIONS.

Recommended by Planning Board

(Referendum Vote)

Article 14

To see if the Town will vote to approve that all swimming pools built in the Town of Epping after the date of this meeting, be fenced in completely with a fence at least four feet in height.

Recommended by Planning Board

Article 15.

To see if the Town will vote to adopt the following Loitering Ordinance in the Town of Epping:

LOITERING. Two or more persons shall not stand in a group, or near each other, on any footpath or sidewalk, so as to obstruct a free passage for foot passengers, and any person or persons obstructing the footpath or sidewalks shall move on immediately after a request made by any police officer or watchman. No person or persons shall sit, stand, or lounge in or about the doors or passageways to any store, office, shop, dwelling-house, or other tenement except the owners or tenants thereof, after having been requested by the owner or occupant, or any police officer or watchman, to depart therefrom.

No group of persons shall park vehicles, sit, stand, or loiter in or about a business district or any Town owned properties after 11:00 o'clock p.m. each night.

Any person violating the provisions of this ordinance, shall be subject to a fine of not more than twenty-five dollars (\$25) for a first offense and not more than fifty (\$50) for a second offense.

Recommended by Citizens' Task Force

Article 16.

To see if the Town will vote to raise and appropriate the sum of \$29,000 for the establishment and operation of a solid waste transfer facility to be located at the former dump site on Old Hedding Road; such sum to be appropriated as follows:

| Initial Capital Investment | Annual Operation Costs |
|----------------------------|-----------------------------|
| \$ 1,500 bins | \$ 5,800 hauling to Lamprey |
| 7,000 baler | Regional |
| 5,000 baler shed | 4,700 Attendant (3 days |
| <u>5,000 packer</u> | <u>per week)</u> |
| \$18,500 | \$10,500 |

Ten percent (10%) of income generated from the operation will be allocated for Epping Schools class trips; balance to be returned to the Town of Epping General Fund. This action will rescind Article 20 of the 1979 Town Warrant.

By Petition

Article 17.

To see if the town will vote to authorize the Trustees of the Trust Funds to receive funds in trust on behalf of the Town of Epping. stated in RSA 31-19, 31-20, 31-21.

By Selectmen

Article 18.

To see if the town will vote to allow a discount of two percent (2%) on all property taxes, if paid in full within fifteen (15) days. Deadline for allowance of discount to be printed on tax bills.

By Selectmen

Article 19.

To see if the Town of Epping will vote to accept the conveyance of a certain parcel of land from Epping Central Cemetery Association, known as the Old Burial Ground, located near Boars Head, so called, in the Town of Epping, and to assume responsibility for maintenance of said property together with all Trust Funds now held by Epping Central Cemetery Association for the benefit of said Cemetery.

By petition.

Article 20.

To see if the Town will vote to raise and appropriate the sum of \$100,000 to connect the interim emergency rock well funded under Article 27 of the 1981 Town Warrant as a permanent supply acceptable to the New Hampshire Water Supply and Pollution Control Commission. Funding is to be by means of a three-year bank loan obtained at the best available interest rate. Periodic payments of the principal and interest are to be made from general taxation. Upon completion of the installation of mains, pumps, and auxiliary equipment, any remaining funds from this appropriation shall be combined with funds

remaining from the articles which authorized drilling of the new well and cleaning of the existing wells and used for general renovation and upgrading of existing water system equipment.

By Water & Sewer Commission.

Article 21.

To see if the town will vote to appropriate a sum not to exceed seventy-five thousand dollars (\$75,000) to be used for the purchase of property owned by Mr. David Thomas located at the corner of Old Route 101 (Water Street) and Main Street. Size of land is 130' x 100'. Size of building is 100.6' x 38'. Also to authorize the issuance of serial notes or bonds in an amount not to exceed \$75,000 under and in compliance with the State of New Hampshire law. To authorize the Selectmen to determine the time and place of payment and rate of interest on serial notes or bonds and to take whatever action as may be necessary to the issuance thereof. Said period of such notes or bonds not to exceed five years.

By Selectmen

Article 22.

To see whether the Town will vote to raise and appropriate One Thousand, Nine Hundred and Ninety Seven and 80/100ths Dollars (\$1,997.80) to be paid to Mary S. Fecteau to indemnify her for legal expenses incurred in defending a criminal complaint brought against her for action she took as a Selectman on behalf of the town on Oct. 22, 1978.

By Selectmen

Article 23.

To see if the Town will vote to raise and appropriate a sum not to exceed \$20,000 for the purpose of hiring an Administrative Assistant who will work under the direction of the Board of Selectmen. Such Administrative Assistant shall be a full-time employee representative of the Board of Selectmen and will have advanced training or experience.

By Selectmen

Article 24.

To see if the Town will vote to raise and appropriate the sum of \$11,654.30 to be contributed by the State of New Hampshire as a Special Highway Subsidy Fund for maintenance, construction of Class IV and Class V highways in accordance with Chapter 241, Section 14 of the Revised Statutes Annotated, as amended.

By Selectmen

Article 25.

To see if the town will vote to raise and appropriate the sum of \$12,672.64 to be contributed by the State of New Hampshire as an additional Highway Subsidy Fund for construction and reconstruction of Class IV and Class V highways and shall be used to increase the highway appropriation of the municipality in accordance with Chapter 241, Section 15 of the Revised Statutes Annotated, as amended.

By Selectmen

Article 26.

To see if the Town will vote to raise and appropriate the sum of \$1,066.59 and the State of New Hampshire to contribute \$7,110.59 towards Class V construction for the improvement of our town (Town Road Aid Apportionment A Funds).

By Selectmen

Article 27.

To see if the Town will vote to appropriate and authorize withdrawal from the Federal Revenue Sharing Fund for use as set-offs against budget appropriations in the amount indicated; and, further to authorize the Selectmen to make pro-rata reduction in the amounts if estimated entitlements are reduced or take any other action hereon:

| | |
|------------------------------|----------------|
| Lamprey Regional Cooperative | \$25,020. |
| House-To-House Pickup | 21,000. |
| Fire Department | <u>11,980.</u> |
| | \$58,000. |

Article 28.

To see if the Town will vote to authorize a sum of money not to exceed \$5,000 for the purpose of upgrading the condition of Delaney Road from Cote Drive down to the State of New Hampshire Right-of-Way.

By Petition

Article 29.

To see if the Town will lift the gates and bars on a portion of Witham Lane to ensure access to the home of James and Nancy Kach. The portion to be opened to run northwesterly from Beede Road approximately 800 feet.

By Petition

Article 30.

To see if the Town will vote to raise and appropriate the sum of \$3,915.75 for the Exeter Area Visiting Nurse Association.

By Selectmen

Article 31.

To see if the Town will vote to raise and appropriate the sum of \$1,250 for the Newmarket Regional Health Center, Inc.

By Selectmen

Article 32.

To see if the Town will vote to raise and appropriate the sum of \$2,000 for the Seacoast Regional Counseling Center.

By Selectmen

Article 33.

To see if the Town will vote to raise and appropriate the sum of \$2,038 toward the Rockingham Child and Family Services.

By Selectmen

Article 34.

To see if the Town will vote to raise and appropriate the sum of \$2,958 to the Rockingham County Community Action Program.

By Selectmen

Article 35.

To see if the Town will vote to raise and appropriate the sum of \$2,092.80 to be paid to the Southeastern New Hampshire Regional Planning Commission.

By Selectmen

Article 36.

To see if the Town will vote to raise and appropriate a sum not to exceed \$3,600 (thirty-six hundred dollars) for the purpose of purchasing and installing a new heating system along with other energy saving projects for the West Epping Fire Station.

By Fire Department

Article 37.

To see if the Town will vote to raise and appropriate the sum of \$2,500 for the Seacoast Task Force on Family Violence, a private, non-profit organization which operates A SAFE PLACE, a shelter for battered women and their children.

By Petition

Article 38.

To see if the Town will vote to raise and appropriate the sum of five hundred (\$500.00) for the continuation of the Mediation Program.

By Petition

Article 39.

To see if the Town will vote to change the hours the polls will remain open from the present times of 9:00 a.m. to 8:00 p.m. to henceforth be open from 9:00 a.m. to 7:00 p.m., beginning at the next election.

By Selectmen

Given under our hands and seal, this 15th day of February, in the year of our Lord nineteen hundred and eighty-two.

Roger E. Gauthier
Bruce D. Corsetti
Mederic J. Beauchesne, II
Selectmen of Epping, N.H.

TOWN BUDGET

Appropriations and Estimates of Revenue for the Ensuing Year
January 1, 1982 to December 31, 1982 or for Fiscal Year
January 1, 1981 to December 31, 1981

PURPOSES OF APPROPRIATION

(RSA 31:4)

| | Actual Appropriations 1981 (1981-82) | Actual Expenditures 1981 (1981-82) | Selectmen's Budget 1982 (1982-83) | Recommended 1982 (1982-83) | Budget Committee Not Recommended |
|--|---|---|--|----------------------------------|--|
| General Government | | | | | |
| Town Officers Salary | 6,500 | 6,500 | 6,500 | 6,500 | -0- |
| Town Officers Expenses | 25,150 | 28,504 | 30,544 | 29,044 | 1,500 |
| Election and Registration Expenses | 1,000 | 1,304 | 1,000 | 1,000 | -0- |
| Cemeteries | 300 | 300 | 300 | 300 | -0- |
| General Government Buildings | 13,200 | 18,216 | 13,650 | 13,650 | -0- |
| Reappraisal of Property | 1,500 | 2,967 | 3,000 | 3,000 | -0- |
| Planning and Zoning | 3,835 | 1,462 | 4,235 | 4,235 | -0- |
| Legal Expenses | 82,000 | 109,002 | 81,000 | 11,998 | 70,000 |
| Advertising and Regional Association | 1,996 | 1,966 | 2,093 | 2,093 | -0- |
| Town Reports | 3,000 | 3,511 | 3,500 | 3,500 | -0- |
| Administrative Assistant | -0- | -0- | 20,000 | 20,000 | -0- |

Public Safety

| | | | | | |
|------------------------------|--------|--------|--------|--------|-------|
| Police Department | 67,918 | 77,322 | 73,572 | 73,572 | -0- |
| Fire Department | 37,431 | 38,981 | 43,225 | 37,752 | 5,473 |
| Civil Defense | 100 | 100 | 100 | 100 | -0- |
| Building Inspection | -0- | -0- | 500 | 500 | -0- |
| Forest Fire Department | 500 | -0- | 1,000 | 1,000 | -0- |
| *Mediation Program | -0- | -0- | 500 | 500 | -0- |

Highways, Streets & Bridges

| | | | | | |
|---|--------|--------|--------|--------|-----|
| Town Maintenance | 44,001 | 35,793 | 53,500 | 53,500 | -0- |
| General Highway Department Expenses | 1,500 | 2,017 | 1,500 | 1,500 | -0- |
| Town Road Aid | 1,044 | 1,044 | 1,067 | 1,067 | -0- |
| Highway Subsidy | 16,976 | 16,946 | 11,657 | 11,654 | -0- |
| Additional Highway Sub | 12,842 | 12,842 | 12,673 | 12,673 | -0- |
| Street Lighting | 15,000 | 16,227 | 17,000 | 17,000 | -0- |

Sanitation

| | | | | | |
|--------------------------------|--------|--------|--------|--------|--------|
| Solid Waste Disposal | 27,750 | 27,466 | 25,020 | 25,020 | -0- |
| Garbage Removal | 33,000 | 33,876 | 41,594 | 21,594 | 20,000 |
| Town Dump | 2,500 | 10,901 | 4,500 | 2,500 | 2,000 |
| *Waste Transfer Facility | -0- | -0- | 29,000 | 29,000 | -0- |

63,250

Health

| | | | | | |
|--|-------|-------|-------|-------|-----|
| Health Department | 150 | 150 | 150 | 150 | -0- |
| Hospitals and Ambulances (Raymond) | 1,000 | 1,000 | -0- | -0- | -0- |
| Animal Control | 2,500 | 4,044 | 3,000 | 3,000 | -0- |
| Vital Statistics | 100 | 118 | 100 | 100 | -0- |
| Exeter Visiting Nurse | 3,916 | 3,916 | 3,916 | 3,916 | -0- |
| Newmarket Health Center | 1,200 | 1,200 | 1,250 | 1,250 | -0- |
| Child & Family Services | 1,014 | 1,014 | 2,038 | 2,038 | -0- |

Welfare

| | | | | | |
|----------------------------------|--------|--------|--------|--------|-----|
| General Assistance | 3,500 | 1,694 | 2,500 | 2,500 | -0- |
| Old Age Assistance | 12,000 | 12,340 | 10,500 | 10,500 | -0- |
| Community Action Program | 2,850 | 2,850 | 2,958 | 2,958 | -0- |
| Task Force-Family Violence | -0- | -0- | 1,500 | 1,500 | -0- |

| | Actual Appropriations 1981 (1981-82) | Actual Expenditures 1981 (1981-82) | Selectmen's Budget 1982 (1982-83) | Budget Committee Recommended 1982 (1982-83) | Not Recommended |
|--|---|---|--|--|--------------------|
| Culture and Recreation | | | | | |
| Library | 9,000 | 9,000 | 17,539 | 12,500 | 5,039 |
| Parks and Recreation | 12,962 | 5,677 | 15,163 | 14,663 | 500 |
| Patriotic Purposes | 800 | 942 | 1,200 | 800 | 400 |
| Conservation Commission | 500 | 500 | 1,030 | 530 | 500 |
| CETA | 20,000 | -0- | -0- | -0- | -0- |
| Debt Service | | | | | |
| Principal of Long-Term Bonds & Notes | 39,000 | 39,000 | 39,000 | 39,000 | -0- |
| Interest Expense—Long-Term Bonds & Notes | 15,564 | 15,564 | 12,241 | 12,241 | -0- |
| Interest Expense—Tax Anticipation Notes | 70,000 | 75,218 | 70,000 | 70,000 | -0- |
| Fiscal Charges on Debt, Fire Truck | -0- | 15,752 | -0- | -0- | -0- |
| Capital Outlay | | | | | |
| *W/E Fire Station Improvements | -0- | -0- | 3,600 | 3,000 | 600 |
| *Delaney Road Improvements | -0- | -0- | 5,000 | -0- | 5,000 |
| Fire Alarm System | 1,135 | 1,034 | -0- | -0- | -0- |
| Child & Youth Project | 433 | 217 | -0- | -0- | -0- |
| Police Cruiser | 7,850 | 7,845 | -0- | -0- | -0- |
| Water Supply System—well | 50,000 | 22,207 | -0- | -0- | -0- |
| Well Cleaning | 4,000 | -0- | -0- | -0- | -0- |

Operating Transfers Out

| | | | | | |
|---|--------|--------|---------|--------|--------|
| Municipal and District Court Expenses | 12,600 | 12,600 | 13,950 | 13,950 | -0- |
| Real Estate Purchase | -0- | -0- | 75,000 | -0- | 75,000 |
| New Well Construction | -0- | -0- | 100,000 | 50,000 | 50,000 |

Miscellaneous

| | | | | | |
|------------------------------------|--------|--------|--------|--------|-------|
| Municipal Water Department | 10,000 | 12,701 | 28,551 | 19,550 | 9,001 |
| Municipal Sewer Department | 13,500 | 15,526 | 18,024 | 18,000 | 24 |
| Insurance | 18,000 | 18,200 | 18,000 | 18,000 | -0- |
| Motor Vehicle Fees | 3,800 | 4,981 | 3,800 | 3,800 | -0- |
| Seacoast Regional Counseling | 2,000 | 2,000 | 2,000 | -0- | 2,000 |

| | | | | | |
|-----------------------------------|---------|---------|---------|---------|---------|
| Total Appropriations | 718,417 | 734,558 | 936,235 | 689,198 | 247,037 |
|-----------------------------------|---------|---------|---------|---------|---------|

SOURCES OF REVENUE

| | Estimated Revenues 1981 (1981-82) | Actual Revenues 1981 (1981-82) | Selectmen's Budget 1982 (1982-83) | Estimated Revenues 1982 (1982-83) |
|--|--|---|--|--|
| Taxes | | | | |
| Resident Taxes | 17,000 | 19,540 | 16,450 | 16,450 |
| National Bank Stock Taxes | 5 | -0- | 25 | 25 |
| Yield Taxes | 2,500 | 3,833 | 3,500 | 3,500 |
| Interest and Penalties on Taxes | 8,000 | 10,116 | 25,000 | 25,000 |
| Inventory Penalties | 100 | -0- | -0- | -0- |
| Resident Tax Penalties | 300 | 266 | 300 | 300 |
| Business Profits Tax | 100,000 | 117,676 | 100,000 | 100,000 |
| Intergovernmental Revenues | | | | |
| Meals and Rooms Tax | 30,000 | 27,358 | 27,000 | 27,000 |
| Interest and Dividends Tax | 22,000 | 45,820 | 45,000 | 45,000 |
| Savings Bank Tax | 6,000 | 7,967 | 7,000 | 7,000 |
| Highway Subsidy | 16,976 | 11,352 | 11,654 | 11,654 |
| Railroad Tax | -0- | 480 | 400 | 400 |
| Class V Highway Maintenance (Duncan) | 12,842 | 10,129 | 12,673 | 12,673 |
| State Aid Water Pollution Projects | 12,000 | 18,956 | 11,000 | 11,000 |
| Reimb. a/c State-Federal Forest Land | -0- | 119 | -0- | -0- |
| Other Reimbursements — Road Tolls | 500 | 807 | 500 | 500 |
| Workman's Comp | -0- | 887 | -0- | -0- |
| Sale of Property | -0- | -0- | 500 | 500 |
| Refunds | -0- | 4,306 | 800 | 800 |
| Refund — Old Age Assistance | -0- | 1,162 | -0- | -0- |
| Federal Grants CETA | 20,000 | -0- | -0- | -0- |

| | | | | |
|--|---------|---------|---------|---------|
| Licenses and Permits | | | | |
| Motor Vehicle Permit Fees | 55,000 | 81,402 | 75,750 | 75,750 |
| Dog Licenses | 1,700 | 1,812 | 1,800 | 1,800 |
| Business Licenses, Permits and Filing Fees | 500 | 599 | 500 | 500 |
| Municipal Court—fines | 15,000 | 18,366 | 18,000 | 18,000 |
| Gifts | -0- | 5,450 | -0- | -0- |
| Charges for Services | | | | |
| Income from Departments | 34,657 | 23,942 | 20,000 | 20,000 |
| Rent of Town Property | -0- | -0- | -0- | -0- |
| Miscellaneous Revenues | | | | |
| Interest on Deposits | 20,000 | 43,151 | 20,000 | 20,000 |
| Sale of Town Property | -0- | -0- | 500 | 500 |
| Other Financing Sources | | | | |
| Proceeds of Long-Term Debt | -0- | -0- | 175,000 | 175,000 |
| Income from Water and Sewer Departments | 28,000 | 38,593 | 36,000 | 36,000 |
| Withdrawal from Capital Reserve | 15,000 | -0- | -0- | -0- |
| Revenue Sharing Fund | 60,000 | 60,000 | 68,000 | 68,000 |
| Total Revenues and Credits | 478,000 | 554,089 | 677,352 | 677,352 |

**EPPING
SCHOOL WARRANT
AND
BUDGET**

SCHOOL WARRENT STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Epping qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said district on the ninth day of March 1982 at nine o'clock in the forenoon to act upon the following subjects: (The polls may not close before five o'clock in the afternoon.)

1. To choose a Moderator for the coming year
2. To choose a Clerk for the ensuing year
3. To choose a Treasurer for the ensuing year
4. To choose a Member of the School Board for the ensuing three years
5. To transact any other business which may legally come before this meeting

NOTE: The above warrant is unofficial. The official warrent with changes, if any, will be posted at least fourteen days before the date of the meeting.

EPPING SCHOOL BOARD

Jack O. Lavoie
Judith Phelps
William Williamson

**TOWN OF EPPING SCHOOL WARRANT
STATE OF NEW HAMPSHIRE
1982**

*To the Inhabitants of the School District in the Town of
Epping, qualified to vote in district affairs:*

**YOU ARE HEREBY NOTIFIED TO MEET AT THE
EPPING GYMNASIUM IN SAID DISTRICT ON THE
THIRTEENTH OF MARCH 1982 AT SEVEN-THIRTY
IN THE EVENING, TO ACT UPON THE FOLLOWING
SUBJECTS:**

1. To hear the reports of Agents, Auditors, Committees or officers chosen and pass any vote relating thereto.
2. To see if the district will vote to raise and appropriate the sum of \$2,000 to install a rug in 2 relocatable classrooms and the nurses' office at Central School.
3. To see if the district will vote to raise and appropriate the sum of \$2,500 to install a print shop at the Junior-Senior High School.
4. To see if the district will vote to raise and appropriate the sum of \$8,000 to cure the problem associated with the drainage alongside the new driveway from the Epping High School to Main Street.
5. To see if the district will vote to authorize the school board to apply for, accept and expend money received from any source whether private, State or Federal.
6. On petition of ten legal voters (and more) to see if the district will vote to increase the number of members on the Epping School Board from three to five, in accordance with the provisions of RSA 671:4, with three members elected at the annual school district election (two for three year terms, and one for a one year term) in 1983. Said board would be maintained by the election of two members for three year terms in 1984, one member for a three year term in 1985, two members for three year terms in 1986, and so on in the succeeding years.

7. On peptition of ten legal voters (and more) to see if the Epping School District will vote the continued instatement of Mr. Bridle as the teaching principal of Epping Central School.

8. On petition of ten legal voters (and more) to see if the Epping School District will vote to direct the school board to re-establish the position of full-time principal at the Central School and appropriate \$15,000 to fund the position.

9. To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of salaries for school district officials and agents, and for the payment of statuatory obligations of the district.

10. To transact any other business which may legally come before this meeting.

NOTE: The above warrant is unofficial. The official warrent with changes, if any, will be posted at least fourteen days before the date of the meeting.

EPHING SCHOOL BOARD

Jack O. Lavoie

Judith Phelps

William Williamson

**BUDGET OF THE SCHOOL DISTRICT
OF EPPING, N.H.
Section I - Purpose of Appropriation**

| | | Approved Budget 1981-82 | School Board's Budget 1982-83 | Recommended 1982-83 | Not Recom- mended 1982-83 |
|-------------|--|-------------------------------|-------------------------------------|------------------------|------------------------------------|
| 1000 | Instruction | | | | |
| 1100 | Regular Programs | \$653,614 | \$702,193 | \$631,974 | \$ 70,219 |
| 1200 | Special Programs | 99,665 | 105,169 | 99,911 | 5,258 |
| 1300 | Vocational Programs | 13,750 | 13,750 | 13,750 | |
| 1400 | Other Instructional Programs | 4,980 | 5,819 | 5,528 | 291 |
| 2000 | Support Services | | | | |
| 2100 | <i>Pupil Services</i> | | | | |
| 2110 | Attendance & Social Work | 200 | 200 | 200 | |
| 2120 | Guidance | 43,988 | 45,463 | 38,644 | 6,819 |
| 2130 | Health | 16,994 | 18,063 | 18,063 | |
| 2150 | Speech Path. & Audiology | 6,785 | 6,560 | 6,560 | |
| 2200 | Instructional Staff Services | | | | |
| 2210 | Improvement of Instruction | 7,500 | 7,290 | 7,290 | |
| 2220 | Educational Media | 26,201 | 30,197 | 27,177 | 3,020 |
| 2300 | General Administration | | | | |
| 2310 | <i>School Board</i> | | | | |
| 2310 | All Other Objects | 5,955 | 5,810 | 5,810 | |
| 2320 | <i>Office of Superintendent</i> | | | | |
| 2320.351 | S.A.U. Management Serv. | 54,594 | 54,474 | 54,474 | |
| 2400 | School Administration Services .. | 99,121 | 103,267 | 96,831 | 6,436 |
| 2500 | Business Services | | | | |
| 2540 | Operation & Maint. of Plant | 189,424 | 223,737 | 201,363 | 22,374 |
| 2550 | Pupil Transportation | 99,190 | 109,750 | 104,263 | 5,487 |
| 4000 | Facilities Acquisitions & Const. | 33,500 | 500 | 500 | |
| 5000 | Other Outlays | | | | |
| 5100 | <i>Debt Service</i> | | | | |
| 5100.830 | Principal | 135,000 | 125,000 | 125,000 | |
| 5100.840 | Interest | 79,168 | 72,375 | 72,375 | |
| 5200 | <i>Fund Transfers</i> | | | | |
| 5240 | To Food Service Fund | 94,110 | 83,311 | 83,311 | |
| | TOTAL APPROPRIATIONS | \$1,663,739 | \$1,712,928 | \$1,593,024 | \$ 119,904 |

BUDGET OF THE SCHOOL DISTRICT OF EPPING, N.H.

Section II — Revenues & Credits Available to Reduce School Taxes

| | | Revised Revenues 1981-82 | School Board's Budget 1982-83 | Budget Committee Budget 1982-83 |
|-------------|-------------------------------------|--------------------------------|-------------------------------------|--|
| 770 | Unreserved Fund Balance | 201.88 | | |
| 3000 | Revenue from State Sources | | | |
| 3110 | Foundation Aid | 38,442.32 | | |
| 3120 | Sweepstakes | 12,785.52 | 11,500 | 11,500 |
| 3140 | Foster Children | 800.00 | | |
| 3210 | School Building Aid | 42,286.20 | 39,056 | 39,056 |
| 3230 | Driver Education | 2,000.00 | 2,000 | 2,000 |
| 3240 | Handicapped Aid | 37,108.51 | 49,753 | 49,753 |
| 3270 | Child Nutrition | 2,369.00 | 2,200 | 2,200 |
| 4000 | Revenue from Federal Source | | | |
| 4410 | ESEA (Block Grant) | | 2,680 | 2,680 |
| 4460 | Child Nutrition Program | 21,330.00 | 31,000 | 31,000 |
| 5000 | Other Sources | | | |
| 5220 | Trans. from Cap. Projects Fund ... | 3,954.58 | | |
| 1000 | Local Rev. Other Than Taxes | | | |
| 1300 | Tuition | 11,400.00 | 4,200 | 4,200 |
| 1700 | Pupil Activities (Lunch Income) ... | 18,630.00 | 22,000 | 22,000 |
| | Other NHSBIT & SAU #14 Rebates | | 4,019 | 4,019 |
| | Trust Fund Income | <u>200.00</u> | <u>200</u> | <u>200</u> |
| | TOTAL SCHOOL | | | |
| | REVENUES & CREDITS | 191,508.01 | 168,608 | 168,608 |
| | DISTRICT ASSESSMENT | <u>1,472,230.99</u> | <u>1,544,320</u> | <u>1,424,416</u> |
| | TOTAL REVENUES & | | | |
| | DISTRICT ASSESSMENT | 1,663,739.00 | 1,712,928 | 1,593,024 |

(School portion of the Business profits Tax \$84,727 to be applied to the District Assessment when computing the School Tax Rebate.)

BUDGET OF THE SCHOOL DISTRICT OF EPPING, N.H.

Date February 16, 1982

BUDGET COMMITTEE

L.G. Limperis
Nancy B. Chase
Joseph Foley
Daniel W. Harvey
Willis A. Baker

Michael E. Sweeney
William Williamson
Lorraine K. Rauh
Harold M. Bowles
Roger Vogler

vandals, and to Roy Judd who donated his talents to prune the shrubs. Appreciation is also extended to the Epping Garden Club which donated wreaths at Christmas and each month a member donates a plant or flower arrangement. The Library has many friends and we hope that Epping people who are not patrons now will discover what the Library has to offer in 1982.

Chairman, Trustees of the
Harvey-Mitchell Memorial Library

Richard Sanborn, Treasurer
Beverly Chandler, Secretary

**TOWN OF EPPING
HARVEY-MITCHELL MEMORIAL LIBRARY
STATEMENT OF RECEIPTS,
EXPENDITURES AND PROOF OF BALANCE
Fiscal Year Ended December 31, 1981**

***Balance, January 1, 1981* \$ 3,502.84**

Receipts During Year

| | | |
|------------------------------------|-------------|--------------------|
| Town Appropriation | \$ 9,000.00 | |
| Trustees of Trust Funds | 1,345.93 | |
| French Fund | \$ 1,105.78 | |
| Burham Fund | 240.15 | |
| Fines and Lost Books | 31.58 | |
| Gifts | 230.00 | |
| Book Sale | 34.00 | |
| Copies fees | 8.00 | |
| TOTAL RECEIPTS | | <u>10,649.51</u> |
| Total Funds Available | | \$14,152.35 |

Expenditures During Year

| | | |
|--|-------------|--------------------|
| Librarians | \$ 5,563.00 | |
| Custodians | 750.00 | |
| Books and Magazines | 3,154.90 | |
| Fuel | 2,049.89 | |
| Electricity | 760.35 | |
| Telephone | 181.92 | |
| Library Supplies | 415.70 | |
| Building & Equipment | 1,026.77 | |
| TOTAL EXPENDITURES ... | | <u>\$13,902.53</u> |
| <i>Balance, December 31, 1981</i> | | \$ 249.82 |

PROOF OF BALANCE

| | |
|--|--------------------------------|
| <i>Balance at Exeter Banking Co.</i> | \$ 1,464.76 |
| <i>Less outstanding checks</i> | <u>1,214.94</u> |
| <i>Reconciled Balance, Dec. 31, 1981</i> .. | <u><u>\$ 249.82</u></u> |

REPORT OF THE EPPING FIRE DEPARTMENT

I wish to express, at this time, my gratitude to the members of the Epping Fire Department, who give their unending time and dedication. Without this type of support, the Fire Department could not function. The Epping Fire Department depends on volunteers of this caliber to answer any type of call, no matter when it comes in. I also wish to let the families of the firemen know how much I appreciate their support as well. Without the support of the families, the men wouldn't be able to continue their duties.

The total number of fires this year was 98. This figure was down from last year but there were also two more structure fires than last year and a total of 16 chimney fires.

Please take the time to inspect your chimney and have it cleaned regularly. Also, smoke detectors can and will save lives. Make sure you have one and also make sure that it is inspected and tested regularly to insure proper operation. The Fire Department sells smoke detectors and extinguishers. We assist in making these items available and operable.

I would also like to thank the Women's Auxiliary for their cooperation and assistance at emergencies. The Women's Auxiliary, again this year, donated mittens to the firemen at Christmas time through funds raised by themselves.

Respectfully submitted,
Richard Marcotte, *Fire Chief*

EPHING FIRE DEPARTMENT

Advancement Requirements

I. Chief

The Chief of the Epping Fire Department is selected in accordance with the New Hampshire Statute RSA 154, which has been adopted by the Town of Epping.

In summation the law states that he is appointed by the Board of Fire Wards and will remain in position pending good health, and good behavior.

II. Assistant Chief and Deputy Chief

The Assistant Chief and Deputy Chief are appointed from a qualified field on the basis of past performance and training.

III. Captains (Including Water Officer)

Captains are appointed from a qualified field on the basis of past performance and training.

IV. Lieutenants

Lieutenants are appointed from a qualified field on the basis of past performance and training.

V. Engineers

Engineers are appointed after having successfully completed the following:

A. A course in Pumps and Pumping

1. Including fireground hydraulics, Pump care and, Pump Maintenance

B. A course in Defensive Driving.

C. Attaining a minimum of a heavy commercial driver's license.

D. Demonstrating an ability to operate all motorized equipment belonging to the Epping Fire Department except for the ambulance.

VI. Small Equipment Operator

Must meet the criteria set forth in any three parts of section V.

VII. Level 1 Firefighter

Level 1 Firefighters are appointed after having successfully completed the following training:

- A. Forcible entry and ventilation
- B. Protective clothing and Self-contained Breathing Apparatus
- C. Structural Firefighting theory
- D. Structural Firefighting Practical
- E. Ladders

VIII. Level 2 Firefighter

Must meet the criteria set forth in any three standards of section VII.

IX. Firefighter Engineer

Firefighter Engineers are appointed after having successfully completed the following:

- A. Attained the level of Engineer.
- B. Attained the level of Level 1 Firefighter.
- C. Firefighter Certification by the State of New Hampshire Fire Service Training.

EPPING FIRE DEPARTMENT PERSONNEL FOR 1981

| | |
|--------------------------|----------------------------|
| Richard Marcotte | Chief |
| Robert Wyman | Asst. Chief |
| Christopher Murphy | Deputy Chief |
| Norman Marcotte | Capt. Water Officer |
| Maurice Yergeau | Fire Suppression Capt. |
| Michael Jean | Lt. Mechanical Operations |
| H. Clifton Cray | Engineer |
| Bruce Hawkes | Engineer |
| Kenneth Jackson | Engineer |
| Terrence Poliquin | Engineer |
| Paul Guy | Small Equipment Operations |
| Robert Galley | Firefighter Level 1 |
| Peter LaRoche | Firefighter Level 1 |
| Gary Porter | Firefighter Level 1 |
| Victor Thibeault | Firefighter Level 1 |
| Edward DeAngelis | Firefighter Level 2 |
| William Teague | Firefighter Level 2 |
| Greg Dodge | Firefighter |
| Ray Donahue | Firefighter |
| Dennis Hartwell | Firefighter |
| Terry Hunt | Firefighter |
| Jean King | Firefighter |
| Michael King | Firefighter |
| Larry McCarthy | Firefighter |
| William Murch | Firefighter |
| Michael Steele | Firefighter |
| James Young | Firefighter |
| Jon Worrall | Firefighter |
| David Stevens | Firefighter |
| Ricky Porter | Firefighter |
| Marla DeAngelis | Dispatcher |
| Les Haskell | Future Firefighter |
| Jan Sordillo | Leave of Absence |

PERSONNEL WHO HAVE LEFT THE DEPARTMENT IN 1981

| | | |
|----------------|-------------------|------------------|
| David Penfield | Willard Thibeault | Thomas Lavigne |
| Dennis Smith | David Flagg | Donald Robertson |
| | | Harold Brown |

REPORT OF THE EPPING FIRE DEPT. AMBULANCE

July 12, 1981 marked the first anniversary of your volunteer ambulance service.

During the past year four of our members went on to pass the National Registry of Emergency Medical Technicians.

Epping has also been represented in several state seminars, where we exchanged our ideas with other ambulance services, as well as learned techniques of modern equipment.

We were very fortunate also, to gain the membership of Judy Denyou, RN who is our training officer.

During the past few months, we have been informed by several persons that the 1970 Cadillac will have to be replaced in the near future. With this in mind we are researching the market and hope to have all the facts and figures available in the next few months. As volunteers, we are asking you the citizens of Epping to back us to the fullest, and to save our tax dollars. We would like to launch one of the largest fund raising campaigns ever in the history of Epping.

This year we would like to say THANKS to all who have supported us both morally and financially. But most of all to our husbands, wives, children and others close to us who have given of themselves, for us to serve you.

Respectfully submitted,

Richard Marcotte, *Fire Chief*

Nancy Grimard, *Secretary*
Fire Dept. Ambulance

EPPING AMBULANCE ASSOCIATION

Proposed Ambulance For Town of Epping, N.H.

The Epping Ambulance Association has formed a Fund Raising Committee for the purpose of purchasing a new modern ambulance to better serve our community.

Throughout the year, this committee will sponsor different types of functions to raise the money needed for this project. Your support will be appreciated.

HAVE A.....



EPPING FIRE DEPARTMENT VOLUNTEER AMBULANCE PERSONNEL FOR 1981

| | |
|----------------------------|-------------------------|
| Richard Marcotte, A.A. | Greg Dodge, A.A. |
| Mike Steele, A.A. | Betsy Steele, A.A. |
| Clifton Cray, A.A. | Jean King, A.A. |
| Nancy Grimard, E.M.T.A. | Mary Stilwell, E.M.T.A. |
| Bruce Stillwell, E.M.T.A. | Ray Donahue, E.M.T.A. |
| Brendian Splaine, E.M.T.A. | Ed DeAngelis, E.M.T.A. |
| Judy Denyou, RN | |

PERSONNEL WHO HAVE LEFT THE AMBULANCE IN 1981

| | |
|--------------------------------|----------|
| Maurice Yergeau, E.M.T.A. | Resigned |
| Larry McCarthy, A.A. | Resigned |

EPPING FIRE DEPARTMENT AMBULANCE STATISTICS

| | |
|----------------------------|-------|
| Motor Vehicle Accidents | 33 |
| Medical Aid | 113 |
| Accidents at Home | 22 |
| Accidents away from Home | 16 |
| Mutual Aid to Raymond | 17 |
| Mutual Aid to Exeter | 4 |
| Mutual Aid to Brentwood | 1 |
| Disaster Drill — Newfields | 1 |
| | <hr/> |
| TOTAL CALLS | 207 |
| TOTAL PEOPLE TREATED | 213 |

Epping Fire Department Ambulance personnel responded to all fires within the Town of Epping during 1981.

* See Fire Statistics for the number of fire calls.

**REPORT OF THE
EPPING FIRE DEPARTMENT
WOMEN'S AUXILIARY
DECEMBER 1981**

Again it is that time of year to thank all of our firemen for the fine job they have done in protecting our Town. The Women's Auxiliary tried to be at most of the fires in which they needed food and drinks.

We now have ten active members and are always looking for anyone interested in helping. We try to hold bake sales and raffles throughout the year to raise money for the firemen. This year we bought them 24 pairs of mittens for fighting fires and also purchased 15 pocket spanners. They in turn bought us 2 insulated jugs for holding hot and cold drinks.

At this time the Auxiliary consists of the following members:

Ann Wyman, President
Marla DeAngelis, Vice President
Sandy Cray
Pat Hunt, Secretary
Jennifer Yergeau, Treasurer
Helen Hawkes
Mary Stilwell
Marion Nouvertne
Millie Monbleau
Jean King

Respectfully Submitted,
Ann Wyman, *President*

REPORT OF THE EPPING POLICE DEPARTMENT

The past year was basically a good year for the Epping Police Department and I hope the year 1982 will prove to be even better.

I feel the Department has come a long way in it's time. We now have a full-time department with two full-time certified men and eight certified part-time officers. All the men should be appreciated for their long hours and dedication to a job that is far from easy.

Crime in Epping showed a slight increase over last year's total with the crime of BURGLARY number one once again. Burglaries have always been a problem and one of the most difficult crimes to investigate or solve. Without sufficient evidence or witnesses, an arrest is almost impossible. We strongly urge every homeowner to take this problem seriously and help prevent such crimes from happening to them by making very sure that your homes are secure. We also urge every citizen who may witness a crime to please contact our dispatch center at Brentwood, N.H. by calling their new number 679-2225.

In reference to our highways, I am pleased to report that there were no loss of lives on the highways and roads of Epping. However 20 more accidents were investigated in 1981 than in 1980. Please drive carefully and defensively.

In closing I would like to express my sincere appreciation to all the members of the Epping Police Department and their families for their support throughout the past year.

Respectfully submitted,
GREGORY C. DODGE,
Chief of Police

NOTE: The new phone number for our dispatch has been changed to 679-2225. The old number of 772-4716 is still a working number, however it will be obsolete sometime this year.

PEPPER HARBOR MUNICIPAL COURT CASE SUMMARY

Report Period 1/1/81 to 12/31/81

| Type of Case | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|-------------------------|--------------------|-------------------------|-----------------|------------------------------------|-------------|-------------------------|------------------|----------------------|-----------|
| CASE SUMMARY | | | | | | | | | |
| Description | Total Case Entries | Total Case Dispositions | Finding Entered | Filed or Continued Without Finding | Not Pressed | Dismissed or No Service | Default Judgment | Withdrawn or Settled | All Other |
| CRIMINAL — | | | | | | | | | |
| M. V. Violations | 1086 | 1081 | 1047 | 8 | 17 | 10 | | | 2 |
| Other Violations | 60 | 57 | 49 | 3 | 0 | 5 | | | 0 |
| Misdemeanors | 149 | 149 | 137 | 4 | 5 | 2 | | | 1 |
| Felonies | 4 | 4 | 0 | | 1 | 0 | | | 0 |
| Sub-total (1) | 1299 | 1291 | 1233 | 15 | 23 | 17 | | | 3 |
| JUVENILE — | | | | | | | | | |
| Neglect | | | | | | | | | |
| Delinquent | | | | | | | | | |
| PINS | | | | | | | | | |
| Sub-total (2) | | | | | | | | | |
| CIVIL — | | | | | | | | | |
| Writs | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 |
| Landlord & Tenant | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 |
| Small Claims | 27 | 24 | 23 | | | 1 | 0 | 0 | 0 |
| Sub-total (3) | 27 | 24 | 23 | | | 1 | 0 | 0 | 0 |
| TOTAL CASES 1981 | 1326 | 1315 | 1256 | 15 | 23 | 18 | 0 | 0 | 3 |

1981 ANNUAL REPORT

EPHING PLANNING BOARD

At the 1981 Annual Town Meeting, Jeffrey Harris and David Richards were elected to the Board. Brian Kenyon and Jerry Rooney returned to serve out previously elected terms. Medric Beauschene was chosen Selectmen's representative by the Board of Selectmen. Later, Bruce Corsetti assumed this position.

These are the five regular members of the Board. In addition Carol Clapp, James Marquardt, and Robert Hicks serve as alternates.

Alternates are active members of the Board who regularly attend meetings and participate in discussions. They are empowered to vote in the absence of a regular board members.

At the first meeting of the new Board in March, Steve Gershman presented a petition with 107 signatures requesting a special town meeting to vote on the zoning amendment which had been so narrowly defeated in a vote requiring a 2/3 majority. The Board asked Gershman to allow the town another year before voting again. He agreed.

According to Sounding Board Chairman, Robert Goodrich, the Master Plan is progressing and should be ready for vote soon.

In September, the Board conditionally approved a subdivision by Richard Beck off Fulsom Mill Road. The conditions were: settlement of a survey dispute, road widths be a minimum of 28 feet, sidewalks be provided, applications for dredge and fill be processed through the Epping Conservation Commission, trees and stone walls be altered only with the approval of the Planning Board. The case is being reviewed by Town Attorney Michael Donahue and Beck's attorney, John Ryan.

The Board was approached by the George Brox Company of Dracut, Mass. They want to lease approximately 500 acres in the Kennard Hill section of town to set up a quarrying and rock crushing operation. At a public hearing the Nottingham Planning Board presented a memo to the Epping Planning Board advising us of the potential environmental impacts arising from the blasting required in this type of business. The Board is presently undergoing site plan review with the Brox Co.

Among the stipulations required by the Board in a letter to Brox; environmental impact studies by state and federal agencies, and a private engineering firm if necessary; the Town's right to vote on keeping the status of French and Blake Roads "closed subject to gates and bars", or to vote to open them; bonding and insurance against damage to property owners; and proper survey information.

The Board has worked closely this year with newly-appointed Building Inspector, Robert Hicks, who as an alternate attends most Planning Board meetings. Much confusion has been eliminated as a result of this open communication.

Hicks and David Richards are official observers for perc tests for subdivision and private septic systems.

There will be zoning amendments and building code items to be voted on at this year's town meeting. The Board feels that those recommended are crucial to the Town's general physical and economic well being. Each has been discussed and reviewed by planners on state and regional levels as well as by Town Attorney Michael Donahue.

Subdivision Approvals:

Rosalind Gibb 2 lots

Linda Clarks 2 lots

Richard Beck (conditional approval) 18 lots

Subdivision denials:

Nancy and Leo Grimard (insufficient road frontage)
Variance granted by Board of
Adjustment

Site Plan Reviews:

E. Leslie Hall "Melling Glen" — town-
houses — denied (insufficient
road frontage)
Variance granted by Board of
Adjustment

George Brox Co. excavation and rock crushing
— in process

Surveys signed for recording purposes:

William Lewis

Ernest Quinn

Stephen McKenzie

Signed,

Jerry Rooney, *Chairman*

BUILDING'S INSPECTOR'S REPORT - 1981

From January to April 8 permits issued by Harold Stilkey. Total property value \$179,595.

| | No. of Permits | Estimated Cost |
|---------------|----------------|----------------|
| May and June | 6 | \$ 18,700. |
| July | 19 | 211,400. |
| August | 8 | 137,600. |
| September | 4 | 10,600. |
| October | 7 | 33,050. |
| Nov. and Dec. | 7 | 229,500. |

From May to Dec. 1981:

51 Permits Issued

Totaling \$640,850. value

16 Inspections of Construction

5 Perculation and Test Pit Inspection

\$330. in Permit and Inspection Fees.

Respectfully Submitted,

Robert B. Hicks

Epping Building Inspector

REPORT OF THE EPPING CONSERVATION COMMISSION

The Conservation Commission has continued to perform a very important and low budget service to the Epping community.

During the past year a very active role in opposing waste disposals and land fills was taken. Flood plains plans were reviewed and recommendations made.

A public hearing in support of the state bottle bill was sponsored in town hall. Dredge and fill plans were reviewed and various sites visited and photographed. Nearly three hundred trees were planted in Fred Coffin Town Forest assisted by local scouts and the Epping Junior Women's Club.

Load limits for the town's scenic roads were proposed to the Board of Selectmen and the Commission voted to include Epping in the proposed statewide gypsy moth control program.

Town parks were maintained and at Mary Blair Park in West Epping members of the Little League assisted with maintenance.

The annual Lamprey River Canoe Race continues to grow in popularity and outreach. This past April hundreds of participants and spectators were joined by well known radio and TV personalities.

Following many years of community service Mrs. Marion Marcotte resigned upon moving from the Town. Also serving short terms were Betty Claxton, Mark Cote and Heather Horsberg. On behalf of grateful citizens the commission wishes to publicly extend our appreciation.

The popular poster contest for public school pupils drew much attention and praise and pupils were complimented on their awareness of hazardous waste problems.

The theme for the current year is that of "Wildlife Conservation" stressing hunting, fishing, wildlife conservation and propagation.

Most current programs will be continued and in addition to these the commission hopes to award recognition for the largest trout or Coho salmon landed in Epping waters.

Finally the Commission joined with others in approving the nomination of the Plummer House to the National Register.

Our Commission extends appreciation for the fine community spirit and cooperation between Selectmen, Planning Board, Sewer and Water Commission and other town agencies with our functions.

Lewis W. Flagg, Jr., *Chairman*
Dorothy Hall, *Vice Chairman*
Cloe Mifsud, *Financial Secretary*
Nancy Croteau, *Secretary*
Ann Pembroke

REPORT OF THE HISTORIC DISTRICT COMMISSION

In November, The Commission voted a new slate of officers: Jerry Rooney, *Chairman*; Bridget Rogier, *Vice-Chairman*; David Richards, *Secretary*.

Other members of the Commission are Louise Dorsch, Amogene Kimball and Bruce Corsetti, Selectmen's representative.

In 1980, at the Annual Town Meeting, Epping's first historic district was established. It encompassed an area approximately one half mile in all directions from the blinker at the four corners.

There are other areas in Town and some individual buildings and houses which are being considered by the Commission for historic district status.

The Commission's tasks for the coming year are to make a detailed map of the present historic district and to research the historic significance of the buildings in it.

The Commission is interested in working with anyone who intends to make exterior changes on buildings and houses within the present Historic District.

Jerry Rooney,
Chairman

REPORT OF WATER AND SEWER COMMISSIONS OF EPPING, N.H.

1981 has been a year to test the will of man. You will recall that we called for no increase in the budget over that of 1980. By rolling up our sleeves and going to work, the Sewer budget came in under estimate. Having been overwhelmed with equipment failures and water main leaks, the budget for the Water Department has been overrun. In the face of all this, in 1981, our revenues collected and returned to the town treasury exceeded our total expenditures for the year.

Dufresne and Henry have now submitted the final paperwork to the New Hampshire Water Supply and Pollution Control Commission relative to the waste water treatment facility plan. We are waiting for the final report and will hold the required public hearing at an appropriate time.

Dufresne and Henry Engineering Company has completed the search for water at the site of the old well field. Due to the poor quality and low yield of water at the old well, it was advisable to move back from the river. A study was done using the fracture trace analysis method. Three test wells were drilled at the most promising sites. The site on the property of John Hoar was proven to be best. A well drilled four hundred feet deep yielded forty-two gallons per minute for a sustained test period of seventy-two hours. The water, tested by the State of New Hampshire, was found to be of good quality. If this well could be put into permanent use on either a full-time or stand-by basis, and cleaning of existing wells could increase their yield to one hundred and thirty-five gallons per minute total, we would have approximately one hundred and eighty-five gallons per minute. This would give us breathing space until the day comes when we will have to tap the supply in West Epping. Cleaning of the existing wells has been delayed until the new well can be put on line, hopefully this coming Spring.

The Commission has imposed a total moratorium on any new connections to either the water or sewer system. This also includes multi-family dwelling conversions. This action will help protect the integrity of the present system and allow the Commission to fulfill its obligation to those serviced by the system. Every person on the system should be reminded that the ban is still in effect relative to washing of cars, watering of lawns and filling swimming pools.

Be advised that it is the responsibility of every property owner on the system to protect his water meter from freezing and physical abuse. Failure to do so obligates the owner to replace it at his own expense. Tampering with the meter or otherwise affecting the reading is a criminal offense and will result in substantial punishment.

Nancy Haberstroh volunteered her secretarial skills and was appointed as Clerk to the Commissions. She has been instrumental in the updating and reorganizing of our financial records. A very large amount of time has gone into this project and, as a result, the collection of many long overdue accounts has been realized. In 1982, we will continue to put pressure on delinquent accounts and costs will be kept to a minimum amount needed to run an efficient plant.

The Commission has asked for an increased budget for both the Sewer and Water Departments for 1982. The need for more money to operate is the result of higher costs of goods and services, alarming electrical charges and necessary pump and equipment replacement.

The Commissions wish to thank Richard Sanborn for the superlative job he has done in maintaining the waste water treatment plant. His expertise has allowed us to provide good service within a limited budget. We also wish to express our gratitude to William Parker and Chester Kinnart for their steadfast loyalty at all hours, fair weather or foul.

And we, the Commissioners, thank you for your support and again promise to you our best effort.

COMMISSIONERS,

Harold K. LaPierre, Jr., Chairman

William A. Callaway

Albert Haberstroh

REPORT OF EPPING CIVIL DEFENSE

Our activities for the year included the completion of and approval by the State and Federal emergency management agencies. Our plans:

1. Program Papers for fiscal year 1982.
2. The Basic Disaster Plan.
3. KES Disaster Annex.

Currently under review by the State is the Propane Storage area annex. A Transportation and Evacuation Annex are in the works for 1982.

I attended two hazardous materials seminars during the past year.

Donald Shappell, *Director*

REPORT OF EPPING HEALTH OFFICER

On October 2nd, 1980, Rozanna Wolfe was appointed Health Officer for the Town of Epping. This appointment is made by the State Department of Health and Welfare and is for a three year term.

The office has been busy in 1981 with both private and municipal concerns.

In the months of January and February, there was much activity at the Keefe Site, involving State and local personnel.

Long standing maintenance problems at Evans Trailer Park were pursued by the Tenants Association and resulted in a court settlement on July 2nd, 1981. The decision was favorable for the Tenants Association and for the Town.

The State Legislature has enacted a law stating that smoking in public buildings will be restricted to assigned areas.

Rozanna Wolfe, *Health Officer*

REPORT OF THE NEWMARKET REGIONAL HEALTH CENTER

In 1981, the Newmarket Regional Health Center celebrated its 10th anniversary and opened a new medical facility, the Lamprey River Clinic, in Raymond, New Hampshire. At both facilities, a medical program is operated, providing general medical care, preventive health services and an extensive community outreach program, which includes preventive screening clinics, health education and social services. In 1981, the health center initiated a mental health linkage program. Ann Bliss, a counselor, was hired to provide mental health services which consist of initial intake and assessment, short-term counseling linkage and referral to area mental health agencies.

Medical services are provided by Sarah Oxnard, M.D., Michael Lewis, R.P.A., and Barbara Janeway, M.S.N., A.R.N.P. In July, Peter Friedensohn, M.D. joined the staff. Dr. Friedensohn is a graduate of Dartmouth Medical School. The medical team includes registered nurses, medical assistants and community health workers. For more information or to make a medical appointment, call 659-3106 in Newmarket, 895-5531 in Raymond, or toll-free in Newmarket at 1-800-582-7279.

The Community Health Workers coordinate a school health program and preventive screening clinics to detect potential health hazards. They hold informative workshops and act as liaison between the medical providers and the patient.

The Newmarket Regional Health Center also operates a Senior Citizen Transportation Program. In 1981, two new 18-passenger buses (with hydraulic lifts) were purchased, increasing our fleet to three vehicles equipped to provide services to individuals confined to a wheelchair. The transportation service enables seniors to remain independent, self-sufficient and active by providing rides to needed services, including medical, shopping and

recreational trips. For more information or to arrange a ride for a senior citizen, call 659-2424 or toll-free at 1-800-582-7279.

The Newmarket Regional Health Center wishes to express its deepest appreciation for the continuing support given by the Town of Epping.

Sincerely,

Ann H. Peters
Executive Director

REPORT OF THE LAMPREY REGIONAL SOLID WASTE COOPERATIVE

The Directors of the Lamprey Regional Solid Waste Cooperative are pleased to report that the incinerator recovery plant is in operation and producing steam for the University of New Hampshire on a regular 24-hour, 7-day a week schedule. Since reporting to you at the time of your 1981 town meetings, your Directors are able to record substantial accomplishments in the completion of the plant's construction and in placing it in operation in accordance with our long range plans.

The supervision of all operations, including personnel, as well as the preparation of budgets, and overall management, is under the direct control of the Cooperative's Administrator, with the three-member Operations Committee from the Joint Board of Directors, exercising general supervisory control. The plant personnel, in addition to the Administrator, includes two mechanics, a truck driver, two daily shifts of 12 hours each involving 8 persons, plus a daily cleanup crew. This organization operates the incinerator system, maintains records, and coordinates with the University's Power Plant staff to monitor the boiler and steam production elements of the plant. The Cooperative's organization also handles the collection of refuse from the transfer stations of five communities, and handles the ash removal and its transfer to the landfill site.

The waste delivery program for the towns in the Cooperative, including both community owned packers and commercial haulers, has been organized for efficient and continuous delivery of waste with all units being weighed on the Cooperative's scales, with tonnage recorded for billing of the tipping fee to each community. To assist all the communities in the collection and delivery program, a series of instructual memorandums were prepared including a complete set of guidelines detailing

processable and non-processable waste, i.e., that which can be handled at the plant and that which must be disposed of at the regular dump sites. This latter item, of course, includes brush, construction materials, and other non-organic material. Further, a punch card system enables each community to assign deliveries to either their own vehicles or contract haulers. Guidelines were also developed and issued to all hauling units with instructions for delivery, dumping, and emergency procedures. We have made arrangements with a commercial landfill operator to handle our waste in the event of a major shut-down of all units at the plant.

We are still working with all of the communities and the University in eliminating glass from the waste stream because of the net savings that will result by eliminating hauling it to the plant and processing it through the system.

Joint Board of Directors
Lamprey Regional Solid Waste
Cooperative

Malcolm J. Chase, P.E.
Project Coordinator

REPORT OF THE EXETER AREA VISITING NURSE ASSOCIATION, INC.

The Exeter Area Visiting Nurse Association, Inc. is a community health service that provides health care to individuals and families in their home, in the office, or in clinics. The care may be to prevent disease, promote, maintain, or restore health, or it may be to minimize the effects of illness or disability.

The Association is a non-profit agency governed by a Board of Directors. This Board is made up of people who are appointed by the selectmen in your town.

Funding for the Association comes from Medicare, Medicaid, patient fees, local taxes, and donations. Town appropriations make the service available to the town.

HOME CARE. Professional nurses give care to the sick and disabled under medical direction, teach and supervise care given by the family and others. Care is family centered and consideration is given to the total needs of the patient and family for health promotion and disease prevention and rehabilitation as well as care and support during the dying process. The service area was divided into districts this year with specific nurses providing care in their district. An answering device has been put into use this year making services more available. A marked increase in weekend visits has become apparent due largely to earlier hospital discharge.

MATERNAL AND CHILD HEALTH. Visits are made to new or expectant mothers to provide information and instruction in the care of themselves and their babies. Well Child Clinics are held two to three times a month and provide the following services: Physical exams by a local physician, immunizations, hearing and vision screening, blood and urine tests, instruction in growth and development. The clinics are for infants

and preschool children. This program has been reorganized this year and the number of clinics increased to accommodate increased numbers of eligible children. The Exeter clinics are now held at the VNA office and a new developmental screening has been added. These changes were made to increase cost effectiveness as well as the quality of service.

ADULT HEALTH SCREENING. Clinics are held each month to check blood pressure and provide diet and medication counseling, and general health instruction. The High Blood Pressure Program was expanded during the last half of the year to include the young and middle-age adult population. Diabetes screenings are held through the area, and tuberculosis testing is also done.

FLU CLINICS. 12 Clinics are held each Fall (1 in each town) to immunize hi-risk (65 yrs. and over, or chronic disease) persons against influenza.

THERE IS NO CHARGE FOR ANY CLINIC SERVICE.

CONTINUING CARE. An Agency nurse is in the local hospital part of each day to assist in planning, coordinating and arranging for care at home so that a person can move from hospital to home and continue to receive the required care he/she needs.

10,959 units of service were provided to residents of the service area between January 1, 1981 and December 31, 1981. (Individual town statistics are sent to the selectmen of each town).

The Agency works closely with other health and social agencies to ensure the most comprehensive care possible to the residents of the participating towns. The Agency continues to maintain its Medicare and Medicaid certification and is a member of the Community Health Care Association of New Hampshire.

The Association relies upon many valuable volunteers who work at the clinics and in the office in addition to regular staff.

Information may be obtained by calling the Exeter Area Visiting Nurse office, Monday through Friday, 8:00 A.M. to 4:00 P.M., 772-2981 or write to 26 Prospect Avenue, Exeter, N.H. 03833.

Epping's Representatives,
Board of Directors
Ms. Isabel Parke
Mr. Harrold Bowles

TRUST FUNDS

REPORT OF TRUST FUNDS

CBL - Care of Burial Lot
CPC - Care of Plumer Cemetery
TP - Care of Town Poor

CC - Care of Chase Cemetery
CCC - Care of Central Cemetery
S&L - School and Library

SC - Support of Churches
BP - Books for Public Library
CWC - Care of Wiggins Cemetery

| Date of Creation | Name of Trust Fund | Purpose of Trust Fund | % of Common Trust | Balance Beginning Year | Balance End Year | Balance Beginning Year | Received During Year | Expended During Year | Balance End Year |
|---------------------|------------------------|--------------------------|----------------------|---------------------------|---------------------|---------------------------|-------------------------|-------------------------|---------------------|
| 1898 | Lovell J. Brock | CBL | 0.2826 | 100.00 | 100.00 | 67.49 | 9.60 | | 77.09 |
| 1899 | George W. Plumer | CPC | 1.9784 | 700.00 | 700.00 | 536.45 | 67.25 | | 603.70 |
| 1902 | Elijah & Gardner Jones | CBL | 0.2826 | 100.00 | 100.00 | 54.41 | 9.60 | | 64.01 |
| 1903 | Mary S. Burnham | CBL | 0.1413 | 50.00 | 50.00 | 20.68 | 4.80 | | 25.48 |
| 1904 | Rufus A. Smith | TP | 6.2372 | 2,206.86 | 2,206.86 | | 212.00 | | |
| 1905 | Hannah Durgin | CBL | 0.2826 | 100.00 | 100.00 | 61.09 | 9.60 | | 70.69 |
| 1906 | Lydia W. Ladd | CCC | 2.8263 | 1,000.00 | 1,000.00 | 179.76 | 96.07 | 179.76 | 96.07 |
| 1908 | Horace W. Langley | CBL | 1.4131 | 500.00 | 500.00 | 542.57 | 48.03 | | 590.60 |
| 1908 | Mary E. Burnham | CBL | 0.2826 | 100.00 | 100.00 | 67.09 | 9.60 | | 76.69 |
| 1913 | William A. Cudworth | CBL | 0.1413 | 50.00 | 50.00 | 21.80 | 4.80 | | 26.60 |
| 1913 | J. C. Bennett | CBL | 0.2120 | 75.00 | 75.00 | 45.05 | 7.20 | | 52.25 |
| 1914 | Annie M. Pike | CBL | 0.2120 | 75.00 | 75.00 | 45.96 | 7.20 | | 53.16 |
| 1915 | Walter Little | CBL | 0.2120 | 75.00 | 75.00 | 45.05 | 7.20 | | 52.25 |
| 1916 | Celia Stevens | CBL | 0.2826 | 100.00 | 100.00 | 3.31 | 9.60 | 8.50 | 4.41 |
| 1917 | Abbie T. Spaulding | CBL | 0.4239 | 150.00 | 150.00 | 26.96 | 14.41 | 26.96 | 14.41 |
| 1918 | Elizabeth A. Edgerly | CBL | 0.1413 | 50.00 | 50.00 | 21.87 | 4.80 | 26.67 | |
| 1918 | Fogg Fund | SC | 0.2826 | 100.00 | 100.00 | 50.07 | 9.60 | | 59.67 |
| 1918 | Harriet A. True | CBL | 0.2826 | 100.00 | 100.00 | 74.10 | 9.60 | | 83.70 |
| 1919 | Mary A. Jones | CBL | 0.1413 | 50.00 | 50.00 | 21.80 | 4.80 | | 26.60 |
| 1920 | Albert L. Norris | CBL | 0.1413 | 50.00 | 50.00 | 8.98 | 4.80 | 8.98 | 4.80 |
| 1920 | James A. Corning | CBL | 0.2826 | 100.00 | 100.00 | 70.49 | 9.60 | 80.09 | |
| 1920 | Rebecca J. Foss | CBL | 0.2826 | 100.00 | 100.00 | 67.49 | 9.60 | | 77.09 |
| 1922 | Hosea B. Burnham | S&L | 14.1313 | 5,000.00 | 5,000.00 | .01 | 480.33 | 480.33 | .01 |
| 1923 | Emma Clavage | CBL | 0.2826 | 100.00 | 100.00 | 68.09 | 9.60 | | 77.69 |
| 1923 | Sara F. Wright | CBL | 0.2826 | 100.00 | 100.00 | 68.09 | 9.60 | | 77.69 |

| | | | | | | | | |
|------|-------------------------------------|-----|---------|-----------|-----------|--------|----------|----------|
| 1923 | Bessie A. Miles | CBL | 0.2826 | 100.00 | 100.00 | 68.10 | 9.60 | 77.70 |
| 1926 | Carrie E. Norris | CBL | 0.2826 | 100.00 | 100.00 | 56.68 | 9.60 | 66.28 |
| 1926 | Carrie E. Norris | CBL | 0.2826 | 100.00 | 100.00 | 70.09 | 9.60 | 79.69 |
| 1926 | Fred H. Johnson | CBL | 0.2826 | 100.00 | 100.00 | 60.09 | 9.60 | 75.69 |
| 1926 | Linda Tarbox | CBL | 0.2826 | 100.00 | 100.00 | 67.09 | 9.60 | 76.69 |
| 1926 | Asa Robie | CBL | 0.5652 | 200.00 | 200.00 | 216.08 | 19.21 | 235.29 |
| 1926 | Caleb J. French | BL | 32.5320 | 11,510.61 | 11,510.61 | .05 | 1,105.78 | 1,105.77 |
| 1927 | Isabelle E. Bartlett | CBL | 0.2826 | 100.00 | 100.00 | 67.11 | 9.60 | 76.71 |
| 1928 | John O. Edgerly | CBL | 0.2826 | 100.00 | 100.00 | 75.91 | 9.60 | 85.51 |
| 1929 | James A. Johnson | CBL | 0.5652 | 200.00 | 200.00 | 177.57 | 19.21 | 196.78 |
| 1929 | Jacob H. Tilton | CBL | 0.2826 | 100.00 | 100.00 | 68.11 | 9.60 | 77.71 |
| 1929 | Frank A. Miles | CBL | 0.1413 | 50.00 | 50.00 | 21.69 | 4.80 | 26.49 |
| 1929 | Levi Thompson | CBL | 0.2826 | 100.00 | 100.00 | 67.10 | 9.60 | 76.70 |
| 1930 | Lizzie Rundlett | CBL | 0.2826 | 100.00 | 100.00 | 75.10 | 9.60 | 84.70 |
| 1932 | Daniel Cate | CBL | 0.2826 | 100.00 | 100.00 | 66.50 | 9.60 | 76.10 |
| 1933 | George Hopkinson | CBL | 0.2826 | 100.00 | 100.00 | 66.50 | 9.60 | 76.10 |
| 1933 | Mary E. P. Sanborn | TP | 17.7294 | 6,273.11 | 6,273.11 | 602.63 | 602.63 | 602.63 |
| 1934 | Mary E. P. Sanborn | CBL | 0.5652 | 200.00 | 200.00 | 211.11 | 19.21 | 230.32 |
| 1934 | Almon L. True | CBL | 0.2826 | 100.00 | 100.00 | 70.50 | 9.60 | 80.10 |
| 1935 | Sarah P. Prescott | CBL | 0.6359 | 225.00 | 225.00 | 63.21 | 21.61 | 61.82 |
| 1940 | Alfred Trask Blake | CBL | 0.3533 | 125.00 | 125.00 | 25.09 | 12.01 | 25.10 |
| 1941 | Hatti Chase | CBL | 0.2826 | 100.00 | 100.00 | 67.11 | 9.60 | 76.71 |
| 1943 | George B. True | CBL | 0.2826 | 100.00 | 100.00 | 59.65 | 9.60 | 69.25 |
| 1943 | Joseph A. Edgerly | CBL | 0.5652 | 200.00 | 200.00 | 168.64 | 19.21 | 187.85 |
| 1943 | Marcus M. Taylor | CBL | 0.5652 | 200.00 | 200.00 | 196.18 | 19.21 | 215.39 |
| 1943 | Frank B. Blaisdell | CBL | 0.2826 | 100.00 | 100.00 | 76.02 | 9.60 | 85.62 |
| 1945 | Matthew J. Harvey | CBL | 0.2826 | 100.00 | 100.00 | 88.29 | 9.60 | 97.89 |
| 1946 | Charles E. Gear | CBL | 1.4131 | 500.00 | 500.00 | 662.73 | 48.03 | 710.76 |
| 1946 | Milton J. Bly | CBL | 0.2826 | 100.00 | 100.00 | 75.02 | 9.60 | 84.62 |
| 1947 | Cyrus Sanborn | CBL | 0.5652 | 200.00 | 200.00 | 176.00 | 19.21 | 195.21 |
| 1950 | Abbie M. Norris | CBL | 0.5652 | 200.00 | 200.00 | 180.18 | 19.21 | 199.39 |
| 1951 | Isaiah, Myra & Charles Purington | CBL | 0.5652 | 200.00 | 200.00 | 167.24 | 19.21 | 186.45 |

REPORT OF TRUST FUNDS

CBL - Care of Burial Lot
CPC - Care of Plumer Cemetery
TP - Care of Town Poor

CC - Care of Chase Cemetery
CCC - Care of Central Cemetery
S&L - School and Library

SC - Support of Churches
BP - Books for Public Library
CWC - Care of Wiggin Cemetery

| Date of Creation | Name of Trust Fund | Purpose of Trust Fund | % of Common Trust | Balance Beginning Year | Balance End Year | Received During Year | Expended During Year | Balance End Year |
|-------------------------------------|-----------------------|--------------------------|----------------------|---------------------------|---------------------|-------------------------|-------------------------|---------------------|
| 1952 | Elizabeth Beals | CBL | 0.5652 | 200.00 | 200.00 | 19.21 | | 216.53 |
| 1952 | Myra E. Stevens Green | CBL | 0.2826 | 100.00 | 100.00 | 9.60 | 10.00 | 10.88 |
| 1952 | George E. Beede | CBL | 0.8479 | 300.00 | 300.00 | 28.82 | | 344.28 |
| 1954 | William Fieldsend | CBL | 0.2826 | 100.00 | 100.00 | 9.60 | | 78.10 |
| 1958 | Frank Willard | CBL | 0.8479 | 300.00 | 300.00 | 28.82 | | 325.08 |
| 1960 | Wiggin Fund | CWC | 0.5652 | 200.00 | 200.00 | 19.21 | 20.00 | 161.82 |
| 1960 | Blanche R. Purington | CBL | 0.8479 | 300.00 | 300.00 | 28.82 | | 298.57 |
| 1968 | John J. Tilton | CBL | 0.2826 | 100.00 | 100.00 | 9.60 | | 69.01 |
| 1974 | Georgia Chase | CBL | 0.1903 | 66.87 | 66.87 | 6.47 | | 44.46 |
| 1976 | John & Minnie Warren | CBL | 1.1305 | 400.00 | 400.00 | 38.43 | | 185.04 |
| 1976 | Matthew Harvey | CBL | 0.2826 | 100.00 | 100.00 | 9.60 | | 43.43 |
| SUBTOTAL | | | | \$7,284.42 | | \$3,398.81 | \$2,689.93 | \$7,993.30 |
| Income held for future distribution | | | | .14 | | .12 | | .26 |
| COMMON TRUST TOTALS | | | | \$7,284.56 | | \$3,398.93 | \$2,689.93 | \$7,993.56 |

CAPITAL RESERVE FUND

| Date of Creation | Name of Trust Fund | Purpose of Trust Fund | % of Common Trust | Balance Beginning Year | Withdrawn | Received During Year | Expended During Year | Balance End Year |
|---------------------|--|---------------------------|----------------------|---------------------------|-----------|-------------------------|-------------------------|---------------------|
| 1980 | Fire Truck Town Deposit Certificate 30-000167 @NH 1st S & L (formerly Exeter Cooperative Bank) | Purchase of Fire Truck | 100 | 16,402.52 | 1,402.52 | 1,870.29 | 1,870.29 | 15,000.00 |
| | SHEET TOTAL — Common Trust Portion | | | 180.44 | | 48.03 | | 228.47 |

NOTE: At the request of Selectmen all interest was withdrawn and turned over to the town treasure Dec. 28, 1981 including \$1,402.52 earned in 1980 that had been added to the \$15,000 principal. Payment is a partial reimbursement of the fire truck purchase. When the certificate matures in Sept. 1981, the balance will be turned over.

REPORT OF THE COMMON TRUST FUND INVESTMENTS OF THE TOWN OF EPPING, N.H. AS OF DECEMBER 31, 1981

| Account No. | Description of Investment (Name of Banks, Stocks, Bonds, etc.) | Balance Beginning Year | Balance End Year | Income During Year | Expended During Year | Balance End Year |
|------------------------------------|--|------------------------------|------------------------|--------------------------|----------------------------|------------------------|
| 84401900 5268461 | Fidelity-Puritan Fund Fidelity-Daily Income Trust | 9,997.98 | 9,997.98 | 1,109.92 | 1,109.92 | |
| 16000693 320621903 320691215 | Amoskeag Savings Bank Investment Savings Certificate Amoskeag Savings Bank Loan Agreement Amoskeag Savings Bank Investment Savings Certificate | 7,973.70 | 7,973.70 | 566.03 299.71 | 566.03 299.71 | |
| 800983 02-104348 | Manchester Federal Savings & Loan Association United Federal Savings and Loan Association | 5,700.00 | 5,700.00 | 466.00 | 466.00 | |
| 780003857 | Portsmouth Savings Certificate of Deposit Undistributed — held in checking account Distributed to the various accounts | 11,710.77 | 11,710.77 .14 | 957.27 | 957.27 .12 3,398.81 | .26 |
| | TOTALS | 35,882.45 | 35,382.45 | 3,398.93 | 3,398.81 | .26 |

**OFFICERS OF THE
EPPING SCHOOL DISTRICT**

1981 - 1982

SCHOOL BOARD

Jack O. Lavoie, Chairperson Term Expires 1983
Judith Phelps Term Expires 1984
William Williamson Term Expires 1982

SUPERINTENDENT OF SCHOOLS

Francis C. Wilson

ASSISTANT SUPERINTENDENT OF SCHOOLS

George C. Cross

ADMINISTRATORS

Roy E. Whalen, Principal - Grades 5-12
Elizabeth Bilodeau, Asst. Principal - Grades 5-12
Allen Bridle, Teacher-Principal - Grades 1-4

TREASURER

Harold Bowles

MODERATOR

Kendall Chase

CLERK

Roxanna W. Wolfe

SCHOOL NURSE

Lora L. Lavoie, R.N.

REPORT OF THE EPPING SCHOOL DISTRICT ELECTIONS

Epping Town Hall
March 10, 1981

The polls were opened at 9:00 a.m. for the election of the School District officers.

At 8:00 p.m. the polls were closed and the ballots were counted. The results were as follows:

Moderator

Kendall Chase 869

School Board for 3 Years

Judith Phelps 808

Treasurer

Harold Bowles 876

Clerk

Roxanna Wolfe 794

Respectfully submitted,

Roxanna Wolfe, *Clerk*

ANNUAL SCHOOL DISTRICT MEETING
Epping High School Gymnasium
March 14, 1981

Moderator Roger Gauthier opened the meeting at 7:30 p.m. The school warrant was read in its entirety.

ARTICLE 1:

The Board moved and seconded that the reports of agents, auditors, committees or officers chosen be accepted printed in the district report.

Article 1 was accepted as printed.

ARTICLE 2:

The Board moved and seconded that the district vote to terminate its Handicapped Student Programs for the age groups three-five and eighteen-twenty-one if the State of New Hampshire no longer mandates such programs.

Bill McPhee, parent of a handicapped child, spoke on the issue.

A vote was taken and the article was defeated 62 to 29.

ARTICLE 3:

The Board moved and seconded that the district vote to raise and appropriate the sum of \$24,500 to employ technical assistance and to make all necessary renovations in order that the Epping Schools can be made more energy efficient.

Mrs. Phelps explained that this is being done in an effort to save money in the future.

The article passed.

ARTICLE 4:

The Board moved and seconded that the district vote to raise and appropriate the sum of \$1,400 to install a fire alarm system in the Central School.

The Article passed following a brief explanation.

ARTICLE 5:

The Board moved and seconded that the district vote to raise and appropriate the sum of \$5,000 to rebuild the softball field, to construct new dugouts, and to install a new fence all located at the rear of the new Junior High School.

Mrs. Lewis explained the use of the field.

The Article was passed.

ARTICLE 6:

The Board moved and seconded that the district vote to raise and appropriate the sum of \$4,000 to install approximately 850 feet of chain link fence between the school property and certain private abutters.

The motion was explained by Mrs. Burt.

The Article was defeated.

ARTICLE 7:

The Board moved and seconded that the district vote to appropriate a sum not to exceed \$6,000 of the balance of the bond proceeds for the reduction of the 1981-82 school district taxes.

The Article passed.

ARTICLE 8:

The Board moved and seconded that the district vote to authorize the School Board to establish the position of Special Education Coordinator in School Administrative Unit No. 14 beginning July 1, 1981.

Following an explanation by Mrs. Phelps, the Article was defeated.

ARTICLE 9:

The Board moved and seconded that the district vote to raise and appropriate the sum of \$1,628,839 for the support of schools, for the payment of salaries for school district officials and agents and for the payment of statutory obligations of the district.

Mr. Arquette moved to amend the motion, then withdrew the motion.

A motion was made and seconded to take a ballot vote on the original motion.

The ballot result was 71 yes and 58 no of 129 votes cast.
The motion passed.

A motion was made and seconded to reconsider Article 6.
The Moderator voted to break the tie of 46-45 and Article 7
was reconsidered.

Mrs. Burt and Mr. Soule explained the Article and its
ramifications.

The Article passed.

The meeting was adjourned at 10:30 p.m., following
which Roger Gauthier swore in Judith Phelps, Harold
Bowles and Roxanna Wolfe.

Respectfully submitted,

Roxanna Wolfe, *Clerk*

**REPORT OF THE
EPPING SCHOOL DISTRICT TREASURER
for the
Fiscal Year July 1, 1980 to June 30, 1981
SUMMARY**

| | |
|---------------------------------------|---------------------|
| Cash on Hand July 1, 1980 | |
| (Treasurer's bank balance) | \$ 3,845.24 |
| Received from Selectmen: | |
| Current Appropriation | 1,379,719.70 |
| Revenue from State Sources | 101,933.58 |
| Received from Tuitions | 15,412.40 |
| Received as income from Trust Funds | 264.61 |
| Received from all Other Sources | <u>54,964.88</u> |
| TOTAL RECEIPTS | \$1,552,295.17 |
| TOTAL AMOUNT AVAILABLE FOR | |
| FISCAL YEAR (Balance and Receipts) | 1,556,140.41 |
| LESS SCHOOL BOARD ORDERS PAID | <u>1,572,279.04</u> |
| BALANCE ON HAND JUNE 30, 1981 | |
| (Treasurer's Bank Balance) | (16,138.63) |

Harold M. Bowles
District Treasurer

**REPORT OF THE
EPPING SCHOOL DISTRICT TREASURER
for the
Fiscal Year July 1980 to June 30, 1981**

• Building Fund •

Summary

| | |
|--|------------------|
| Cash on Hand July 1, 1980 | |
| (Treasurer's bank balance) | \$ 16,696.61 |
| Revenue from State Sources | 20,819.69 |
| Received from all Other Sources | <u>2,475.10</u> |
| TOTAL RECEIPTS | \$ 23,294.79 |
| TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR (Balance and Receipts) | 39,991.40 |
| LESS SCHOOL BOARD ORDERS PAID | <u>15,217.13</u> |
| BALANCE ON HAND JUNE 30, 1980 | |
| (Treasurer's Bank Balance) | \$ 24,774.27 |

Harold M. Bowles
District Treasurer

GIORDANI & LORTIE, PROF. ASSN.
CERTIFIED PUBLIC ACCOUNTANTS
P.O. BOX 459
EXETER, NEW HAMPSHIRE 03833

Epping School Board
Epping School District
Epping, New Hampshire

We have examined the combined financial statements of the Epping School District for the year ended June 30, 1981, listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described more fully in Note 1 (accounting policies), the combined financial statements referred to above do not include the financial statements of the General Fixed Assets Account Group. Also, the Food Service fund, a proprietary fund type does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets is not included in the financial statements. In both cases these statements are required to be included to conform with generally accepted accounting principles.

In our opinion, except that the omission of the financial statements described above results in an incomplete presentation, as explained in the preceding paragraph, the combined financial statements referred to above present fairly the financial position of the Epping School District at June 30, 1981 and the results of its operations and the changes in financial position of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Very truly yours,

Giordani & Lortie, Prof. Assn.
Certified Public Accountants
October 20, 1981

Exhibit A
EPHING SCHOOL DISTRICT
 Combined Balance Sheet
 All Fund Types and Account Groups
 June 30, 1981

| Assets | Governmental Fund Types | | Proprietary | Fiduciary | Account Group | Totals |
|--|-------------------------|------------------|------------------------|-------------------|---------------------|-------------------|
| | General | Capital Projects | Fund Type Food Service | Fund Types Agency | Gen. Long-Term Debt | (Memorandum Only) |
| CURRENT ASSETS: | | | | | | |
| Cash | \$ 20,820.00 | \$ 23,295.00 | \$ 4,747.00 | \$ 16,199.00 | \$ | \$ 44,241.00 |
| Interfund receivables | | | | | | 20,820.00 |
| Intergovernmental receivables | 5,612.00 | | 2,383.00 | | | 7,995.00 |
| Other receivables | 753.00 | | | | | 753.00 |
| Inventory | | | 1,976.00 | | | 1,976.00 |
| TOTAL | | | | | | |
| CURRENT ASSETS | 27,185.00 | 23,295.00 | 9,106.00 | | | 75,785.00 |
| OTHER DEBITS: | | | | | | |
| Amount to be provided for retirement of general long-term debt | | | | | 1,550,000.00 | 1,550,000.00 |
| TOTAL ASSETS | 27,185.00 | 23,295.00 | 9,106.00 | 16,199.00 | 1,550,000.00 | 1,625,785.00 |

| | | | | | |
|--|---------------------|----|--------------------|---------------------|------------------------|
| Liabilities & Fund Equity | | | | | |
| CURRENT LIABILITIES: | | | | | |
| Negative checking account balance | \$ 12,940.00 | \$ | | \$ | \$ 12,940.00 |
| Other payables | 11,825.00 | | | | 11,825.00 |
| Due to Student groups | | | 16,199.00 | | 16,199.00 |
| Interfund payables | 20,820.00 | | | | 20,820.00 |
| TOTAL CURRENT LIABILITIES | <u>24,765.00</u> | | <u>16,199.00</u> | | <u>61,784.00</u> |
| LONG TERM LIABILITIES: | | | | | |
| Bonds payable | | | | 1,550,000.00 | 1,550,000.00 |
| TOTAL LONG-TERM LIABILITIES | | | | <u>1,550,000.00</u> | <u>1,550,000.00</u> |
| FUND EQUITY: | | | | | |
| Retained earnings: | | | | | |
| Unreserved | | | 9,106.00 | | 9,106.00 |
| Fund balances: | | | | | |
| Unreserved | 2,420.00 | | | | 4,895.00 |
| TOTAL FUND EQUITY | <u>2,420.00</u> | | <u>9,106.00</u> | | <u>14,001.00</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$ 27,185.00</u> | | <u>\$ 9,106.00</u> | | <u>\$ 1,625,785.00</u> |

Exhibit B

EPHING SCHOOL DISTRICT

Combined Statement of Revenues, Expenditures,
And Changes in Fund Balance
All Governmental Fund Types
For The Fiscal Year Ended June 30, 1981

| GOVERNMENTAL FUND TYPES | | | |
|-----------------------------|------------------|---------------------|----------------------|
| | General | Capital Projects | (Memorandum Only) |
| REVENUES: | | | |
| Local Sources: | | | |
| Tax appropriation - current | \$1,379,720 | \$ | \$1,379,720 |
| Tuition | 11,907 | | 11,907 |
| Earnings on investments | 6,738 | 996 | 7,734 |
| | <u>1,398,365</u> | <u>996</u> | <u>1,399,361</u> |
| State Sources: | | | |
| Unrestricted grants-in-aid | 52,199 | | 52,199 |
| Restricted grants-in-aid | 65,863 | | 65,863 |
| | <u>118,062</u> | | <u>118,062</u> |
| Federal Sources: | | | |
| Restricted grants-in-aid | 29,383 | | 29,383 |
| TOTAL REVENUES | <u>1,545,810</u> | <u>996</u> | <u>1,546,806</u> |
| EXPENDITURES: | | | |
| Instruction Services: | | | |
| Regular education programs | 590,942 | | 590,942 |
| Special education programs | 79,050 | | 79,050 |

| | | |
|---|------------------|------------------|
| Vocational education programs | 4,186 | 4,186 |
| Other instructional programs | 6,626 | 6,626 |
| Supporting services: | | |
| Pupils | 72,275 | 72,275 |
| Instructional staff | 29,683 | 29,683 |
| General administrative | 52,356 | 52,356 |
| School administrative | 110,873 | 110,873 |
| Business | 343,612 | 343,612 |
| Facilities acquisition & construction services | 3,446 | 3,446 |
| Debt services | 221,123 | 221,123 |
| | <u>1,514,172</u> | <u>1,518,020</u> |

OTHER FINANCING SOURCES

(USES):

| | | |
|--|------------------|------------------|
| Transfer to food service | 28,968 | 28,968 |
| TOTAL EXPENDITURES | <u>1,543,140</u> | <u>1,546,988</u> |
| Excess of Revenues over Expenditures | 2,670 | (182) |
| Fund Balances - July 1, 1980 (deficit) | (250) | 5,077 |
| Fund Balance - June 30, 1981 | <u>\$ 2,420</u> | <u>\$ 4,895</u> |

Exhibit C

EPHING SCHOOL DISTRICT

Combined Statement of Revenues, Expenditures &
Changes in Fund Balances - Budget and Actual
General and Capital Projects Fund Types

For The Fiscal Year Ended June 30, 1981

| | GENERAL FUND | | | CAPITAL PROJECT | | |
|----------------------------|------------------|------------------|------------------------|-----------------|------------|------------------------|
| | Budget | Actual | Over (Under) Budget | Budget | Actual | Over (Under) Budget |
| REVENUES: | | | | | | |
| Local Sources: | | | | | | |
| Tax appropriation-current | \$1,379,720 | \$1,379,720 | \$ | \$ | \$ | \$ |
| Tuition | 3,000 | 11,907 | 8,907 | | | |
| Earnings on investments | 200 | 6,738 | 6,538 | | 996 | 996 |
| | <u>1,382,920</u> | <u>1,398,365</u> | <u>15,445</u> | | <u>996</u> | <u>996</u> |
| State Sources: | | | | | | |
| Unrestricted grants-in-aid | 51,790 | 52,199 | 409 | | | |
| Restricted grants-in-aid | 87,009 | 65,863 | (21,146) | | | |
| | <u>138,799</u> | <u>118,062</u> | <u>(20,737)</u> | | | |
| Federal Sources: | | | | | | |
| Unrestricted grants-in-aid | 25,000 | | (25,000) | | | |
| Restricted grants-in-aid | 28,641 | 29,383 | 742 | | | |
| | <u>53,641</u> | <u>29,383</u> | <u>(24,258)</u> | | | |
| TOTAL REVENUES | <u>1,575,360</u> | <u>1,545,810</u> | <u>(29,550)</u> | | <u>996</u> | <u>996</u> |
| EXPENDITURES: | | | | | | |
| Instruction services: | | | | | | |
| Regular ed. programs | 646,718 | 590,942 | (55,776) | | | |
| Special ed. programs | 89,289 | 79,050 | (10,239) | | | |

| | | | | | | |
|--|------------------|------------------|-----------------|-----------------|--|-------------------|
| Vocational education programs | 8,500 | 4,186 | (4,314) | | | |
| Other instructional programs | 4,550 | 6,626 | 2,076 | | | |
| Supporting services: | | | | | | |
| Pupils | 62,528 | 72,275 | 9,747 | | | |
| Instructional staff | 27,826 | 29,683 | 1,857 | | | |
| General administrative | 49,352 | 52,356 | 3,004 | | | |
| School administrative | 95,804 | 110,873 | 15,069 | | | |
| Business | 266,225 | 343,612 | 77,387 | | | |
| Facilities acquisition & construction services | 48,700 | 3,446 | (45,254) | 3,848 | | (3,848) |
| Debt service | 221,123 | 221,123 | - | | | |
| CETA | 25,000 | - | (25,000) | 3,848 | | (3,848) |
| | <u>1,545,615</u> | <u>1,514,172</u> | <u>(31,443)</u> | | | |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| Transfer to food service | 30,222 | 28,968 | (1,254) | | | |
| | | | | 3,848 | | |
| | | | | | | |
| | | | | 3,848 | | (3,848) |
| TOTAL EXPENDITURES | <u>1,575,837</u> | <u>1,543,140</u> | <u>(32,697)</u> | | | |
| Excess of Revenues Over Expenditures | (477) | 2,670 | 3,147 | (2,852) | | (2,852) |
| Fund Balances-July 1, 1980 (deficit) | (250) | (250) | | 5,327 | | |
| | | | | | | |
| Fund Balances - June 30, 1981 | <u>\$ (727)</u> | <u>\$ 2,420</u> | <u>\$ 3,147</u> | <u>\$ 2,475</u> | | <u>\$ (2,852)</u> |

Exhibit D

EPPING SCHOOL DISTRICT

Combined Statement of Revenues, Expenses, and
Changes in Fund Equity
All Proprietary Fund Types

For the Fiscal Year Ended June 30, 1981

| | Proprietary Fund Type Enterprise Fund Food Service |
|---|---|
| OPERATING REVENUES: | |
| Local Sources: | |
| Food service sales | \$ 34,560 |
| Federal Sources | |
| Restricted grants-in-aid | <u>11,302</u> |
| TOTAL OPERATING REVENUES | 45,862 |
| OPERATING EXPENSES: | |
| Personal services - salaries | 27,177 |
| Supplies and other expenses | <u>49,251</u> |
| | <u>76,428</u> |
| OPERATING INCOME (LOSS) | (30,566) |
| OTHER INCREASES: | |
| Operating transfer from General Fund | 28,968 |
| NET (LOSS) | (1,598) |
| Retained Earnings - July 1, 1980 | <u>10,704</u> |
| Retained Earnings - June 30, 1981 | <u><u>\$ 9,106</u></u> |

Exhibit E

EPHING SCHOOL DISTRICT

Combined Statement of Changes in Financial Position
All Proprietary Fund Types

For the Fiscal Year Ended June 30, 1981

Proprietary Fund
Enterprise Fund
Food Service

SOURCES OF WORKING CAPITAL:

Operations:

Net (loss) \$ (1,598)

NET INCREASE (DECREASE)

IN WORKING CAPITAL (1,598)

ELEMENTS OF NET INCREASE
(DECREASE) IN WORKING
CAPITAL:

Cash \$ (2,334)
Receivables (5,315)
Inventories 1,976
Accounts payable 4,074

NET INCREASE (DECREASE) IN

WORKING CAPITAL \$ (1,598)

Exhibit F

EPPING SCHOOL DISTRICT

Combined Statement of Changes in Assets and Liabilities
Student Activities Fund

For The Year Ended June 30, 1981

| AGENCY FUNDS | BALANCE July 1, 1980 | ADDITIONS | DEDUCTIONS | BALANCE June 30, 1981 |
|-----------------------|-------------------------|------------------|------------------|-----------------------------|
| ASSETS | | | | |
| Cash | <u>\$ 11,061</u> | <u>\$ 66,784</u> | <u>\$ 61,646</u> | <u>\$ 16,199</u> |
| LIABILITIES | | | | |
| Due to Student Groups | <u>\$ 11,061</u> | <u>\$ 66,784</u> | <u>\$ 61,646</u> | <u>\$ 16,199</u> |

SEPTEMBER ENROLLMENT

| | 1977 | 1978 | 1979 | 1980 | 1981 |
|----------------|------|------|------|------|------|
| Grade 1 | 69 | 50 | 53 | 51 | 55 |
| Grade 2 | 50 | 67 | 40 | 46 | 44 |
| Grade 3 | 54 | 48 | 68 | 45 | 44 |
| Grade 4 | 53 | 63 | 60 | 62 | 47 |
| Grade 5 | 69 | 52 | 63 | 64 | 67 |
| Grade 6 | 67 | 65 | 53 | 64 | 73 |
| Grade 7 | 79 | 74 | 73 | 55 | 61 |
| Grade 8 | 73 | 77 | 66 | 71 | 61 |
| Grade 9 | 56 | 75 | 80 | 66 | 64 |
| Grade 10 | 69 | 49 | 60 | 69 | 62 |
| Grade 11 | 38 | 59 | 42 | 53 | 61 |
| Grade 12 | 41 | 37 | 50 | 44 | 43 |
| | 718 | 716 | 708 | 690 | 682 |

STATISTICAL DATA - EPPING SCHOOLS

| | 1976-77 | 1977-78 | 1978-79 | 1979-80 | 1980-81 |
|--|---------|---------|---------|---------|---------|
| No. of different pupils enrolled during the year | 743 | 778 | 774 | 781 | 736 |
| Average Daily Membership ... | 691.0 | 717.3 | 710.5 | 705.1 | 673.1 |
| Average Daily Absence | 54.8 | 59.8 | 65.8 | 62.7 | 45.6 |
| Percent of Attendance | 91.2 | 91.7 | 90.7 | 91.1 | 93.2 |
| Pupils Attending High School | | | | | |
| Grades 9-12 | 203 | 219 | 244 | 258 | 243 |

EPPING HIGH SCHOOL

CLASS OF 1981

| | |
|-----------------------------|---------------------------|
| Linda Louise Adams | Penny Sue Graves |
| Bruce Allen Averill | Amber Lee Hall |
| Diane Marie Beauchesne | Erica Alice Harvey |
| Laura Jean Beddie | Maryann Veronica Knight |
| Harold Lawrence Bernardini | Michele Annette Lamothe |
| Joseph Emerson Bilodeau | Mary Louise Latour |
| Cynthia JoAnn Browne | Jack Robert Lavoie |
| Theresa Marjorie Callahan | Kelly Jean McCusker |
| Richard Wade Castle | Kennith Arthur Michaud |
| Luis Antonio Catinchi | Deborah Jean Miller |
| Lorraine Carmelita Connolly | Elisa Jayne Painten |
| Karen Lynn Cotton | John Wright Runcie, IV |
| Scott Bradford Dean | Catherine Ann Sanborn |
| William Albert Deshaies | Melissa Jane Sullivan |
| Karen Marie Evans | Scott Denton Wadleigh |
| Wayne Albert Ferreira | Karen Lea Woodward |
| Suzanne Marie Forbes | Robert William Wyman, Jr. |
| Steven Noel French | |
| Regina Emma Gomez | |

SCHOOL ADMINISTRATIVE UNIT NO. 14

Administrative Salaries

1981-1982

| District | Share of Supt's Salary | Share of Asst. Supt's Salary |
|------------------------|------------------------------|------------------------------------|
| Chester | \$ 6,161.04 | \$ 4,895.40 |
| Epping | 10,836.00 | 8,610.00 |
| Fremont | 3,529.44 | 2,804.40 |
| Newmarket | <u>10,433.52</u> | <u>8,290.20</u> |
| Districts' Share | \$30,960.00 | \$24,600.00 |
| State Share | <u>2,500.00</u> | <u>2,400.00</u> |
| | \$33,460.00 | \$27,000.00 |

SCHOOL CALENDAR

1982-1983

| | |
|--|----------------|
| School opens September 8, 1982 (Wednesday) | |
| School closes December 21, 1982 (Tuesday) | 72 days |
| School opens January 3, 1983 (Monday) | |
| School closes February 18, 1983 (Friday) | 35 days |
| School opens February 28, 1983 (Monday) | |
| School closes April 22, 1983 (Friday) | 40 days |
| School opens May 2, 1983 (Monday) | |
| School closes June 17, 1983 (Friday) | <u>34 days</u> |
| | 180 days |

NO SCHOOL DAYS

| | |
|-------------------------|----------------------|
| October 22 | Teachers' Convention |
| November 11 | Veterans' Day |
| November 25-26 | Thanksgiving Recess |
| December 22 to 31 | Christmas Vacation |
| February 21 to 25 | Winter Vacation |
| April 25 to 29 | Spring Vacation |
| May 30 | Memorial Day |

SUPERINTENDENT'S REPORT

Each year, at this time, as voters throughout the area focus their attention on schools, especially on annual school budgets, one topic often discussed and usually misunderstood is the Supervisory Union. In addition to the cost factor, other concerns arise, such as what is a Supervisory Union, what are its services, and probably heading the list, whether or not a school district has to belong to a Supervisory Union?

To begin with, Supervisory Unions (presently called Administrative Units) were formed soon after World War I. These Units were formed to make certain that all school districts in the State, large or small, wealthy or poor, and regardless of location, could have the services of a certified Superintendent of Schools.

At the present time there are 53 School Administrative Units in New Hampshire, all mandated by the State Law. A few consist of a single school district, while the vast majority are comprised of two to seven different districts. The average is probably four. With rare exception, the single district S.A.U.'s are city units. Sanborn Regional (Kingston-Newton) is such an exception. In 1975 Sanborn Regional petitioned the State Board of Education and was allowed to form its own School Administrative Unit.

Who then has charge of such changes and what must a school district do in order to change its affiliation? According to State Law, the State Board of Education has the power to make such changes. The procedure to follow is rather simple. At any annual school district meeting, if a majority acting on a warrant article vote to request a change, the State Board of Education will immediately cause a feasibility study to be made on the request. The approval or denial will more than likely depend upon the following factors: The impact the change will have upon the local property tax, the extent to which the change will affect the remaining districts in the unit, and the extent to which the quality of S.A.U. services will be altered. And

changes in S.A.U.'s do often occur. During the last 10 years alone, the following area S.A.U.'s have experienced changes: S.A.U. #15 (Raymond); S.A.U. #55 (Timberlane); S.A.U. #50 (Rye); S.A.U. #21 (Hampton); S.A.U. #16 (Exeter); S.A.U. #52 (Portsmouth); S.A.U. #17 (Sanborn Regional); and S.A.U. #14 (Epping).

Not only has the arrangement of many S.A.U.'s changed rather drastically since the first Units were formed, but the complexity of the services have changed even more. In addition to a Superintendent of Schools, a modern S.A.U. must have at least one other certified professional, usually an Assistant Superintendent, and several trained office personnel.

Today's Superintendent of Schools still continues to serve as the chief educational leader and also as the executive officer for the school boards, but the job similarity with his predecessors ends there. Serving as executive officer for the school board simply means that since school board members have authority only while attending official school board meetings, the superintendent of schools is responsible for the day to day management of the schools.

Specifically, the job assignment for the superintendent of schools in S.A.U. #14 is to oversee the daily management of a school system stretching from the seacoast community of Newmarket to the small community of Chester, located approximately four miles from the city of Manchester. This unit has an annual operating budget of roughly \$4.5 million.

The daily duties of the Superintendent in S.A.U. #14 include the following: preparing reports and agendas for school board meetings; visiting schools in order to conduct on site evaluation of personnel and programs; hold conferences with many different groups, i.e., professional staff, parents, school board members, educational consultants, attorneys, pupils, principals, etc.; serving as hearing officer in school disciplinary cases; drafting negotiations contract language, proposals and counterproposals; writ-

ing policy statements for school board review and approval; and reviewing applications and conducting interviews with prospective professional employees. (The S.A.U. employs approximately 130 professionals.) In addition to the above tasks there is the usual barrage of telephone calls (one every 10-15 minutes) and the daily correspondence.

The superintendent's day usually ends with a night meeting of some sort. All the school boards in S.A.U. #14 meet at least once every month to conduct their regular business and at other times for such purposes as teacher negotiations, budget preparation and, of course, for emergencies—120 night meetings per year for the superintendent is not unusual.

In S.A.U. #14 the superintendent is assisted by an assistant superintendent of schools whose basic responsibility is in the area of business administration. Under the direction of the school board, he is in charge of overseeing the preparation of the various school districts' annual operating budgets and once these budgets are adopted by the voters, it is his responsibility to implement such budget. In addition, he is in charge of plant management, transportation and all non-professional personnel. Other assignments include: visiting schools to check on building repairs and maintenance; meeting with the various principals over budgetary matters and meeting with salespersons regarding school supplies. The assistant superintendent also serves as the S.A.U.'s Special Education Coordinator, especially in the area of finances. The assistant superintendent's workday and night meeting schedule is not far different from that of the superintendent of schools. He also has his share of phone calls and daily correspondence.

These two administrators are assisted by four full-time trained secretaries.

The S.A.U. Office is supervised by an office manager, who also serves as the superintendent's secretary. As the job implies this secretary is in charge of the overall opera-

tion of the office. Included in her numerous assignments are the following: ordering all of S.A.U. Office supplies; typing all teacher negotiations material while negotiating is in process and typing all master contracts once ratified by the teachers and school board; maintaining, on a daily basis, all federal and state Title Program records; typing and organizing all material which appears in the school district annual reports, screening the superintendent's daily mail, making appointments for him and, in general, handles all of his correspondence.

Another secretary devotes the major portion of her time processing purchase orders and accounts payable for the four different school districts. Some of her other duties are as follows: keeping a complete set of books for each school district, along with the S.A.U. books; compiling all state reports and year end financial statements from which local tax rates are set; and the payment of all bills (these alone number into the thousands each year) and the drawing of all checks which in turn are signed and mailed out by the district treasurers. Also, and most important, she works very closely with the district auditors each year while they review and finalize their year-end financial statements.

A third secretary deals almost exclusively with payrolls. A typical bi-weekly payroll for each school district requires the paying of approximately 130 salaried and 75 hourly personnel. While processing these payrolls, she must maintain an accurate record of all payroll deductions, i.e., various tax sheltered annuities, credit unions, dues, retirement, health and other insurance, federal income taxes, fica, etc. In addition to this basic payroll assignment, she has charge of completing all the monthly state hot lunch reports. She also keeps an ongoing record of all absenteeism and, under the direction of the superintendent or assistant superintendent, is responsible for drafting and updating all professional and non-professional contracts in the S.A.U.

The fourth secretary has a varied assignment. In addition to serving as secretary to the assistant superintendent of schools, she is responsible for the following: serving as the Office receptionist; answering incoming phone calls (there are three phone lines and usually all three are busy); processing all incoming mail and overseeing the application files (several hundred applications are received each year).

It should be mentioned that the newly purchased S.A.U. Office IBM computer two years ago, has been a great aid to all secretaries in the performance of their respective duties.

Although this report may seem rather lengthy, it is in reality only a thumbnail sketch of the actual operation of the School Administrative Unit No. 14 organization located on North Rd., Brentwood, NH. Anyone wishing more detailed information has only to visit the office, anytime between the hours of 8:00 a.m. and 4:30 p.m. The office is closed on regular state holidays.

Principal Whalen reports on several significant aspects of his junior-senior high school programs. Especially noteworthy is the schools new middle school "Reading-English Rotation Project."

Principal Roy E. Whalen reports:

The Epping Jr.-Sr. High School opened with an enrollment of 485 students in grades 5-12. Two hundred fifty-seven students are enrolled in the Middle School grades 5-8 and two hundred twenty-eight in grades 9-12. We anticipate fifty graduates in June, 1982.

We are proud that more than one half of the Class of 1981 has been able to continue their education in a variety of post-secondary programs. We will continually emphasize the need for continuing education to our students in order that they have the best preparation possible to assume roles as responsible and productive citizens.

Currently, twenty-eight juniors and seniors are attending the Exeter Area Vocational School. They receive instruction in nineteen different vocational programs. These students are enrolled in basic courses required for graduation at Epping High School and spend the other half of their day at the Vocational Center. Our participation in this program has been most successful in exposing our students to various careers they may pursue.

Continuous curriculum study is necessary to provide a proper program to the students. The faculty has completed preliminary drafts of course goals, skills, and objectives. We hope to synthesize these into an integrated curriculum for grades 5-12 within the next year. Our testing programs continue to monitor school achievement, and we attempt to integrate the needs demonstrated into our curriculum. For example, two years ago testing indicated we needed to strengthen instruction in vocabulary skills for high school students. As a result, we have implemented a vocabulary development program in all levels of the high school language arts program.

Each year we are seeing an improvement in school spirit and student conduct. The frequency of disciplinary incidents has decreased markedly over the past few years. This has been coupled with a rise in student interest and participation in all aspects of the school program. Both the Middle School and High School have developed active student government programs. These councils have been very active in providing student leadership and direction to the activities in the school. The High School Student Council was responsible for sponsoring a highly successful "Spirit Week" in early December. The entire high school took active part in this program. We were pleased to see many students take active part in spirit week who do not ordinarily become involved in the school activities program. As a result of the magazine drive sponsored by the Middle School Student Council, many field trips, activities, and some equipment can be provided for Middle School students.

Last year we reported that the Middle School had begun participation in a special remedial reading program called the "Reading-English Rotation Project." Our project has been most successful. As a result of the student gains experienced, this project has been identified as a model for the New England states. We are continuously visited by other schools that are hoping to emulate our success, and our teachers involved in this program have had additional training at no cost to the school district. Currently, we are integrating the techniques of the Individualized Language Arts Program (I.L.A.) with the reading project. The I.L.A. program provides a means of improving student composition skills. We have six staff members involved with a year-long training program in the techniques of the I.L.A. model.

The annual evaluation conducted by the New Hampshire State Department of Education indicates that Epping High School has maintained its designation as a comprehensive high school for another year. This is the highest rating granted to a high school by the State Department of Education. The annual evaluation of the Epping Middle School indicated that we are now rated as an Approved Provisional Middle/Junior High School. Last year we had an Approved Middle/Junior High School rating. Provisional status is specified as we do not meet state standards in the areas of home economics, industrial arts, music, and art education. All students have the option to receive instruction in these subjects on an elective basis. The State of New Hampshire recommends that classes in these areas be required rather than elective. Also, we do not meet the requirement of one full time guidance counselor for each 250-300 pupils enrolled in the Middle School. Both the Middle School and the High School reports indicate that the Media Center needs to upgrade its quantity of print materials to meet state standards. We will continue to work on meeting state standards with an eye to practical economy and maintenance of a strong program in essential skills.

We wish to thank the many parents, friends, and volunteers who support the successful operation of the school. We are most pleased with the development of Epping Jr.-Sr. High School as we move into the 1980's.

Respectfully submitted,

Francis C. Wilson
Superintendent of Schools

VITAL STATISTICS

MARRIAGES REGISTERED IN THE TOWN OF EPPING FOR THE YEAR ENDING DECEMBER 31, 1981

| Date | Place of Marriage | Name of Groom & Bride | Date of Birth of each | Name of Parents | By Whom Married |
|---------|-------------------|---|-----------------------|---|--|
| Jan. 17 | Epping, N.H. | Gary Dennis Flood Eva Louise Larochelle | 05-03-44 08-12-42 | Dee B. Flood Mae C. Jarvis William Driscoll Eva Boulanger | Rev. William H. Bahan Epping, N.H. Minister |
| Feb. 7 | W. Epping, N.H. | Danny Chester Warden Paula Jean Moore | 08-02-57 01-19-62 | Chester Warden Yoander Moffett William C. Moore Jr. Mary J. Jarvis | Dorothy A. Prince Raymond, N.H. Justice of the Peace |
| Feb. 14 | Epping, N.H. | Michael Shawn Sullivan Judy Ann Bouchard | 05-30-45 06-08-46 | George Sullivan Viola June Winterer Joseph Bouchard Lulu McFarland | Rev. Lee L. Frechette Epping, N.H. Roman Catholic Priest |
| Feb. 14 | Epping, N.H. | William Henry Bahan, Jr. Linda Merle Gerig | 11-25-54 03-06-54 | William H. Bahan Sr. Ruth Tonn Walter A. Gerig Patricia Price | Rev. William H. Bahan Sr. Epping, N.H. Minister |
| Apr. 11 | Epping, N.H. | Thomas Eugene Arneil 2nd Dianne Yvonne Yergeau | 09-09-60 03-22-62 | Thomas E. Arneil Sr. Josephine Giglio Raymond Yergeau Anita St. Laurent | Rev. Rocco Memolo Dover, N.H. Roman Catholic Priest |
| May 1 | Exeter, N.H. | Russell F. Fredricksen Diane M.L. Readell | 05-31-49 06-03-41 | Russell E. Fredricksen Georgiana Zeman Edward Laviolette Marguerite Courtney | Paul Bangs Seabrook, N.H. Ordained Minister |

MARRIAGES REGISTERED IN THE TOWN OF EPPING FOR THE YEAR ENDING DECEMBER 31, 1981

| Date | Place of Marriage | Name of Groom & Bride | Date of Birth of each | Name of Parents | By Whom Married |
|--------|----------------------------|---|--------------------------|--|---|
| May 1 | Waterville Valley, N.H. | Mark Malcolm Raymond Deborah Ann Guay | 01-26-55 10-18-59 | Loring M. Raymond Edythe McCracker Irving Guay Della Ball | Kevin C. Morse Waterville Valley, N.H. Justice of the Peace |
| May 2 | Exeter, N.H. | George Edward Dyes Mary Ellen Banks | 12-06-35 11-06-42 | Edward Dyes Helen Sherburne Frank Monaghan Helen Brackett | Patricia McKee Hampton, N.H. Justice of the Peace |
| May 9 | Hollis, N.H. | Richard E. Clough Eleanor M. Erion | 11-24-51 01-14-53 | Edward J. Clough Rosalie J. Clark Donald W. Erion Eleanor M. Murphy | Richard W. Leonard Nashua, N.H. Justice of the Peace |
| May 23 | Epping, N.H. | Thomas Bigelow Patricia A. Cokorogianis | 04-10-31 06-09-45 | Olen Bigelow Catherine Shea Ezra Maynard Madeline Caldwell | William G. Becker Epping, N.H. Minister |
| May 23 | Epping, N.H. | Lawrence John Bozek Darlene Rose Derwich | 11-04-48 02-01-51 | John Bozek Estelle Hallas George J. Derwich Marjory Hole | Irene R. Cote Epping, N.H. Justice of the Peace |
| May 24 | Manchester, N.H. | Ronald B. Charpentier Monica H. Skiathitis | 03-10-55 11-26-58 | Albert Charpentier Blanche White Arthur Skiathitis Julienne Thibodeau | Rev. Fr John G. Maheras Manchester, N.H. Pastor |

MARRIAGES REGISTERED IN THE TOWN OF EPPING FOR THE YEAR ENDING DECEMBER 31, 1981

| Date | Place of Marriage | Name of Groom & Bride | Date of Birth of each | Name of Parents | By Whom Married |
|---------|-------------------|--|----------------------------------|--|--|
| May 30 | Epping, N.H. | Richard Francis Plekavich | 05-11-44 | Louis Plekavich Nellie Nemeikstis | Jeanette M. Toth Raymond, N.H. Justice of the Peace |
| June 26 | Fremont, N.H. | Jami Ann Vaughn Harold B. Braley | 07-15-54 01-28-36 | Patricia Larock Mose Braley Bertha Murray John Linehan | Matthew E. Thomas Fremont, N.H. Justice of the Peace |
| June 27 | Epping, N.H. | Mary Long Jean Jacques Bellefeuille Jr. | 11-11-49 03-17-43 | Elsie Tonder Jean J. Bellefeuille Sr. Elinor M. Eckartt | Beatrice G. Marcotte Epping, N.H. Justice of the Peace |
| June 27 | Raymond, N.H. | Janet Marie Dowd Jeffrey Robert Ebitson | 02-16-39 11-21-59 | Paul V. Lurch Helen E. Raby Robert Ebitson Gloria Stewart | Linaius V. Vance Exeter, N.H. Justice of the Peace |
| July 5 | Raymond, N.H. | Sheila Denise Rollins Bruce Clayton Bowley | 05-22-58 01-02-58 | Norman R. Rollins Annette Bernier Donald F. Bowley Joanne E. Smart | Retenah V. Pietrowski Raymond, N.H. Justice of the Peace |
| July 24 | Milton, N.H. | Cindy Lou Dionne Kevin J. Wright Rose Anna Dumas | 03-08-62 12-12-46 10-11-47 | Maurice Dionne Elsie Elliott Frank B. Wright Teresa Monahan Robert L. St Cyr Mary C. Thibau | Isabelle H. Eldridge Milton, N.H. Justice of the Peace |

MARRIAGES REGISTERED IN THE TOWN OF EPPING FOR THE YEAR ENDING DECEMBER 31, 1981

| Date | Place of Marriage | Name of Groom & Bride | Date of Birth of each | Name of Parents | By Whom Married |
|---------|-------------------|--------------------------|--------------------------|--|---|
| July 25 | Kingston, N.H. | Robert Lloyd Simoneau | 06-17-61 | Roy Eugene Simoneau Avis Irene Marcotte | Wendell J. Irvine Kingston, N.H. Pastor |
| | | Tammara Louise Thibeault | 04-20-63 | Willard Thibeault Regina Bourdon | |
| Aug. 7 | Epping, N.H. | David C. Mickie | 12-24-51 | Kenneth Mickie Jean Olsen | Rev. William H. Bahan Epping, N.H. Minister |
| | | Kathleen M. Freiss | 11-29-58 | Henry Freiss Anne McDonough | |
| Aug. 8 | Deerfield, N.H. | Roy Joe Simoneau | 03-29-59 | Roy E. Simoneau Avis I. Marcotte | Wendell J. Irvine Kingston, N.H. Minister |
| | | Brenda Lee Elliott | 07-05-60 | David M. Elliott Betty L. Mandigo | |
| Aug. 16 | Epping, N.H. | Daniel Gene Reed | 07-16-53 | Roger Reed Patricia Barnes | Paul Brown Raymond, N.H. Justice of the Peace |
| | | Barbara Jean Carey | | John Carey Betty Josephson | |
| Aug. 22 | Epping, N.H. | Kevin David Bernardini | 11-23-60 | Norman Bernardini Susan Tilton | Rev. Carroll C. Moore Epping, N.H. Minister |
| | | Tammy Lee Chapman | 05-19-61 | Clyde B. Chapman Theresa I. Haggerty | |
| Aug. 29 | Epping, N.H. | Kevin Christopher Kelley | 09-23-54 | John L. Kelley Ellen Jacqueline Collins | Wilbur A. Spurr Exeter, N.H. Justice of the Peace |
| | | Florence Evelyn Giroux | 07-09-45 | Thomas P. Collins Edna Hogan | |

MARRIAGES REGISTERED IN THE TOWN OF EPPING FOR THE YEAR ENDING DECEMBER 31, 1981

| Date | Place of Marriage | Name of Groom & Bride | Date of Birth of each | Name of Parents | By Whom Married |
|----------|-------------------|------------------------------|--------------------------|--|---------------------------------------|
| Sept. 19 | Epping, N.H. | David J. Krantz | 11-16-59 | Oliver K. Krantz Rose Marie Marton | Lee L. Frechette Epping, N.H. |
| | | Cheryl A. Thibeault | 06-01-61 | Daniel I. Thibeault | Roman Catholic Priest |
| Sept. 19 | Chester, N.H. | Terrance C. Bowen | 06-11-58 | Jean A. Robertson Douglas Bowen | Charles F. Ryan Jr. Chester, N.H. |
| | | Melody L. Sullivan | 04-17-61 | Nancy Havill David Sullivan | Justice of the Peace |
| Sept. 20 | Hampton, N.H. | Kenneth P. Sullivan | 02-25-18 | Barbara Bissell Joseph W. Sullivan | Beatrice L. Ross Epping, N.H. |
| | | Anne M. Gaffney | 10-21-22 | Pauline B. Noonan Otis B. Merrithew | Justice of the Peace |
| Sept. 25 | Epping, N.H. | Benjamin Wesley Flanders Jr. | 10-31-53 | Mary R. O'Hara Benjamin Flanders | George A. Dubois Sr. Exeter, N.H. |
| | | Joan Marie Gammons | 04-17-56 | Gloria Smith Edward W. Gammons | Justice of the Peace |
| Oct. 9 | Epping, N.H. | Lawrence James Bryer | 04-16-41 | Irene Peters Arthur Bryer | Martha J. Warren Epping, N.H. |
| | | Kathleen Ann Fennelly | 10-09-54 | Frances Hill William Fennelly | Justice of the Peace |
| Oct. 10 | Epping, N.H. | Richard Lance Fecteau | 03-20-59 | Leona Greenyer Lionel S. Fecteau | Rev. Carroll C. Moore Epping, N.H. |
| | | Kelly Ann True | 10-29-59 | Mary Silveira Forrest True | Minister |
| | | | | Joy C. Thurston | |

MARRIAGES REGISTERED IN THE TOWN OF EPPING FOR THE YEAR ENDING DECEMBER 31, 1981

| Date | Place of Marriage | Name of Groom & Bride | Date of Birth of each | Name of Parents | By Whom Married |
|-------------|--------------------------|--|----------------------------------|--|---|
| Oct. 10 | East Derry, N.H. | Stephen Allen Mortensen Susan Jean McLaughlin | 09-02-55 09-13-57 | Robert Mortensen Patricia Hamilton Robert McLaughlin Audrey Morrell | Rev. Diana J. Augspurger East Derry, N.H. Pastor |
| Oct. 17 | Epping, N.H. | Michael A. Underwood Lori J. Mitchell | 08-05-61 09-07-62 | Paul J. Underwood Annie May Brown Philip I. Mitchell Elizabeth Williams | Leo L. Frechette Epping, N.H. Roman Catholic Priest |
| Nov. 7 | Epping, N.H. | David Ernest Hetnar Nancy Abn Bonser | 07-03-50 04-18-49 | Rudolph H. Hetnar Emily M. Beard Wesley L. Moody Sr. Muriel G. Brown | Naomi Ruth Ray Durham, N.H. Justice of the Peace |
| Nov. 9 | Dover, N.H. | Charles Leroy Elliott June Maria Erikson | 10-18-16 06-21-33 | George F. Elliott Florabell Miller Axel Erikson Ester Haglund | Charles A. Crocco Dover, N.H. Justice of the Peace |
| Dec. 5 | Epping, N.H. | Matthew Jay Jensen Catherine Mary Allen | 09-17-58 09-23-60 | Donald O. Jensen Sr. Joyce Smith Burton J. Allen Eleanor Blake | Barbara E. Cots Hampton, N.H. Justice of the Peace |

BIRTHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1981

| Date | Place of Birth | Name of Child | Sex | Name of Father Maiden Name of Mother | Birthplace of Father & Mother |
|-------------|-----------------------|-------------------------|------------|---|--|
| Jan. 22 | Exeter, N.H. | Douglas Jeremiah Baxter | M | David Jeremiah Baxter | Massachusetts |
| Jan. 26 | Haverhill, Mass. | Jessika Marie Fancher | F | Ruth Ann Stillwagon Michael J. Fancher | New Hampshire New York |
| Jan. 23 | Exeter, N.H. | Ryan Michael Archie | M | Donna M. Ellsworth Richard Edward Archie | Maryland New Hampshire |
| Jan. 30 | Hanover, N.H. | Elizabeth Ann LaPierre | F | Linda Ann Murphy Kevin Harold LaPierre | New Hampshire Maine |
| Feb. 12 | Exeter, N.H. | Daniel James Harvey | M | Doreen May Cary Matthew James Harvey | Massachusetts New Hampshire |
| Feb. 17 | Exeter, N.H. | Jeffrey John Wojcik | M | Judith Margaret Murphy Jerome Joseph Wojcik | Massachusetts Ohio |
| Mar. 4 | Exeter, N.H. | Kristen Marie Heaps | F | Rita Ann Cook Paul Edward Heaps | New York Massachusetts |
| Mar. 6 | Concord, N.H. | Nathan Fraser Block | M | Maureen Ann Hurley Andrew Martin Block | Massachusetts Massachusetts |
| Mar. 27 | Exeter, N.H. | Samantha Kate Fitzmeyer | F | Maureen Victoria Fraser Dennis James Firzmeyer | New Jersey Massachusetts |
| Mar. 27 | Exeter, N.H. | Jonathan Glumac | M | Nancy Ellen Browne Alexander Glumac | Massachusetts West Germany |
| Mar. 27 | Rochester, N.H. | Michael Aaron Hughes | M | Jovanka Pokrajac William Walter Hughes | Yugoslavia Massachusetts |
| Mar. 27 | Exeter, N.H. | Timothy Alan McPhee | M | Judith Ann Carlson Paul Whitmore McPhee | Massachusetts New Hampshire |
| | | | | Kristine Ann Haight | Massachusetts |

BIRTHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1981

| Date | Place of Birth | Name of Child | Sex | Name of Father Maiden Name of Mother | Birthplace of Father & Mother |
|---------|----------------|-----------------------------|-----|---|--|
| Mar. 31 | Exeter, N.H. | Matthew Joseph Galvin | M | Roswell, Joseph Galvin III Susan Janet Marney | Massachusetts Texas |
| Apr. 2 | Nashua, N.H. | Christopher Robert Rochette | M | Robert Raymond Rochette Suzanne Marie Menchion | New Hampshire New Jersey |
| Apr. 6 | Exeter, N.H. | Kevin Allen Barker | M | Douglas Clyde Barker | New Hampshire |
| Apr. 10 | Exeter, N.H. | Cristy Michele Pelletier | F | Kathleen Ann Eldredge Ronald Joseph Pelletier | New Hampshire New Hampshire |
| Apr. 14 | Exeter, N.H. | Amber Gagnon | F | Geraldine Blenda Evans Dennis Herve Gagnon | New Hampshire Massachusetts |
| Apr. 17 | Exeter, N.H. | Laura Mae Rivettes | F | Theresa Ann Burgess David Alan Rivettes | Massachusetts Massachusetts |
| Apr. 21 | Exeter, N.H. | Kerri Elizabeth Ditullio | F | Patricia Lee Porell Michael Anthony Kitulio | Washington Massachusetts |
| May 8 | Exeter, N.H. | Joshua Ponproon Goodrich | M | Jane Frances Mahoney Robert Ruel Goodrich | Massachusetts New Hampshire |
| May 25 | Epping, N.H. | Otis Lyman Clapp | M | Veo-Dao Bunnag David Lyman Clapp | Thailand Connecticut |
| May 29 | Exeter, N.H. | Michael Murphy Parsons | M | Carol Ann Harvey John William Parsons | New Hampshire Massachusetts |
| May 30 | Exeter, N.H. | Jeffrey Bruce Hawkes | M | Jean Mary Monteverde Bruce Kendall Hawkes | New Jersey New Hampshire |
| June 7 | Exeter, N.H. | Adam David Nichols | M | Helen Marshelle Langlois Tucker Jay Nichols Sr. Janice Marie Thurlo | California New Hampshire Massachusetts |

BIRTHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1981

| Date | Place of Birth | Name of Child | Sex | Name of Father Maiden Name of Mother | Birthplace of Father & Mother |
|-------------|-----------------------|----------------------------|------------|--|--|
| June 18 | Exeter, N.H. | Stacy Marie Eaton | F | Charles Edward Eaton | New Hampshire |
| June 22 | Exeter, N.H. | Fred Travis Drew | M | Barbara Louise Cullen Fred Augusta Drew | Massachusetts New Hampshire |
| July 2 | Exeter, N.H. | Lindsay Elizabeth Brooks | F | Susan Marie Witham Jesse Porter Brooks | New Hampshire New Hampshire |
| July 10 | Exeter, N.H. | Stephen Joseph Hayes | M | Deborah Ann Prall Malcolm Lee Hayes Jr. | Iowa Massachusetts |
| Aug. 8 | Exeter, N.H. | Spencer Fulton Fransway | M | Linda Mary Innis John David Fransway | Wisconsin New Jersey |
| Aug. 12 | Epping, N.H. | Adam Michael Gouveia | M | Jill Nooney Donald Anthony Gouveia | Massachusetts Massachusetts |
| Aug. 21 | Exeter, N.H. | Jason Bryan Nash | M | Gail Ellen Sande Dean Bryan Nash | New Hampshire Alabama |
| Aug. 22 | Exeter, N.H. | Michael John Pelletier | M | Jo-Ann Virginia Bernier Michael Richard Pelletier | Massachusetts Massachusetts |
| Aug. 26 | Exeter, N.H. | Kurt Michael Foley | M | Sally Ann Ekman Joseph Michael Foley | Maine New Hampshire |
| Aug. 26 | Exeter, N.H. | Amanda Rae Ellis | F | Linda Karen Hardy Raymond Bradley Ellis | New Hampshire New Hampshire |
| Sept. 8 | Exeter, N.H. | Lisa Ann Carbone | F | Linda Susan Freeman Daniel Francis Carbone | New Hampshire Massachusetts |
| Sept. 14 | Exeter, N.H. | Katherine Adriana VerPloeg | F | Cynthia Ann Jackson John Richard VerPloeg | Massachusetts Iowa |
| | | | | Julia Rose Eggenberger | Minnesota |

BIRTHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1981

| Date | Place of Birth | Name of Child | Sex | Name of Father | Birthplace of Father & Mother |
|-------------|-----------------------|---------------------------|------------|-----------------------------|--|
| Sept. 17 | Exeter, N.H. | Adam Ronald Laurent | M | Ronald Joseph Laurent | Massachusetts |
| Sept. 24 | Concord, N.H. | Hannah Dustin Byrne | F | Beverly Anne Couture | Massachusetts |
| Oct. 9 | Exeter, N.H. | Joshua Van Mills | M | Richard Francis Byrne | Massachusetts |
| Oct. 14 | Exeter, N.H. | Tricia Rachael Parenteau | F | Diane Burnham | District of Columbia |
| Oct. 16 | Exeter, N.H. | Sarah Elizabeth Frost | F | Kenneth Van Mills | Massachusetts |
| Oct. 25 | Exeter, N.H. | Justin William Pickard | M | Carlene Linda Tuttle | New Hampshire |
| Oct. 29 | Exeter, N.H. | Kathrine Hinds Welenc | F | Roland Joseph Parenteau Jr. | Massachusetts |
| Nov. 2 | Exeter, N.H. | Sherry Lynne Robinson | F | Tracy Eileen Weeks | New Hampshire |
| Nov. 21 | Exeter, N.H. | Melissa Leigh Titus | F | Wayne Guy Frost | New Hampshire |
| Nov. 21 | Manchester, N.H. | Stacy Lynn Simoneau | F | Irene Claudette Proulx | New Hampshire |
| Dec. 11 | Exeter, N.H. | Kristin Marie Stockbridge | F | John Thomas Pickard | New Hampshire |
| Dec. 14 | Exeter, N.H. | Kellie Rhanae Horton | F | Deborah Ann MacLeod | New Hampshire |
| | | | | James Edmund Welenc | Massachusetts |
| | | | | Michelle Caroline Hinds | Massachusetts |
| | | | | Wayne Maurice Robinson | New Hampshire |
| | | | | Diane Marie Batchelder | Maine |
| | | | | Daniel Earl Titus | New Hampshire |
| | | | | Jacqueline Leigh Hall | Virginia |
| | | | | Roy Joe Simoneau | New Hampshire |
| | | | | Brenda Lee Elliott | New Hampshire |
| | | | | Daniel Brewster Stockbridge | New Hampshire |
| | | | | Ellen Marie Donlon | New Hampshire |
| | | | | Karl Otis Horton | New Hampshire |
| | | | | Ruth Isabel Johnson | Massachusetts |

BIRTHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1981

| Date | Place of Birth | Name of Child | Sex | Name of Father Maiden Name of Mother | Birthplace of Father & Mother |
|-------------|-----------------------|---------------------------|------------|--|--|
| Dec. 20 | Rochester, N.H. | Christopher Brian Saykaly | M | Ernest Saykaly Jr. | New Hampshire |
| Dec. 26 | Manchester, N.H. | Jane Marie Hirsch | F | Donna Jean Coolbroth Anthony Albert Hirsch | Maine Massachusetts |
| Dec. 31 | Exeter, N.H. | Sarah Elizabeth Reeser | F | Louise Mary Paradise Roger John Reeser Madge Myra Martin | Massachusetts Pennsylvania New York |

DEATHS REGISTERED IN THE TOWN OF EPPING FOR THE YEAR ENDING DECEMBER 31, 1981

| Date | Place of Death | Name and Surname of the Deceased | Age | Sex | Name of Father | Maiden Name of Mother |
|--------------|------------------|----------------------------------|-----|-----|-------------------------|-----------------------|
| Dec. 31, '80 | Portsmouth, N.H. | Edward J. Thibeault | 73 | M | Isadore Thibeault | Delia Terrier |
| Jan. 7 | Concord, N.H. | Emery W. Porter | 60 | M | Willard E. Porter | Alice Mendum |
| Feb. 5 | Exeter, N.H. | George J. Thebeau | 79 | M | Frank Thebeau | Ann Muise |
| Feb. 16 | Brentwood, N.H. | Sadie Brooks | 98 | F | William T.W. Woodward | Anne Warner |
| Apr. 9 | Exeter, N.H. | Chester Raymond Thompson | 76 | M | Walter Thompson | Violet Whitten |
| Apr. 9 | Manchester, N.H. | Herman A. Vanderpot | 56 | M | John Vanderpot | Adrian VanBeuzekom |
| Apr. 9 | Epping, N.H. | Lorne W. Wood | 53 | M | Frank A. Wood | Amy Little |
| Apr. 20 | Exeter, N.H. | Everett M. Van Scoy | 76 | M | George Elliott Van Scoy | Charlotte Squires |
| Apr. 27 | Manchester, N.H. | Sylvia Joseph Letourneau | 63 | M | Sylvia C. Letourneau | Delia Malo |
| May 15 | Exeter, N.H. | Aurore Proulx Bernier | 77 | F | Joseph F. Proulx | Clarina Ducharme |
| May 29 | Manchester, N.H. | William Lawrence Murphy | 64 | M | William Francis Murphy | Judith M. Brown |
| June 7 | Epping, N.H. | Norman F. Denoncour | 64 | M | Albert Denoncour | Delia White |
| June 10 | Exeter, N.H. | Herculano Silveira | 62 | M | Miguel Silveira | Maria Pires |
| June 13 | Exeter, N.H. | Marion Winn | 65 | F | Herbert Powell | Mabel Lyon |
| June 19 | Epping, N.H. | Louis F. Kenniston | 60 | M | Basil Kenniston | Catherine West |
| June 22 | Epping, N.H. | Phillip Earl Thomas Sr. | 60 | M | Russell Thomas | Clara Kelly |
| July 1 | Epping, N.H. | George J. Brown Sr. | 65 | M | Harry G. Brown | Anna M. Dow |
| July 17 | Exeter, N.H. | Hazel May Little | 73 | F | Charles E. Glover | Edna B. Hayes |
| Aug. 8 | Exeter, N.H. | Jean Paul Bedard | 56 | M | Hormidas Bedard | Marianna Lemay |
| Sept. 12 | Manchester, N.H. | Charles Peter Heath | 64 | M | Harry M. Heath | Josephine Currier |
| Sept. 29 | Concord, N.H. | Andrew P. Morel | 67 | M | Theodore Morel | Georgianna Duffy |
| Oct. 17 | Exeter, N.H. | Matilda Lessmann | 81 | F | Philip Schneider | Regina Appel |
| Oct. 19 | Epping, N.H. | Rita I. Grant | 91 | F | William B. Higgins | Jessie F. Young |
| Nov. 13 | Salem, N.H. | Arthur A. Talbot | 65 | M | Arthur M. Talbot | Laura E. Brooks |
| Nov. 19 | Concord, N.H. | Carol Dawn Mingo | 59 | F | William A. Jordan | Louella A. Belcher |
| Dec. 9 | Exeter, N.H. | Ethel Belle Rushford | 68 | F | Philo Dunham | Viola Felch |
| Dec. 11 | Exeter, N.H. | Ethel F. Dodge | 83 | F | John Emerson | Lenora DeMerritt |
| Dec. 18 | Dover, N.H. | Rosanna Allard Letourneau | 75 | F | Francis Allard | Marie Beaulieux |

DIRECTORY OF TOWN OFFICES & SERVICES

FIRE: 679-5351

POLICE: 679-2225

| | |
|---------------------------------------|----------|
| Accounting | 679-5441 |
| Administration | 679-5441 |
| Ambulance | 679-5351 |
| Auto Permits | 679-8288 |
| Assessments | 679-5441 |
| Birth Records | 679-8288 |
| Board of Adjustment | 659-3258 |
| Building Permits | 679-5593 |
| Cemeteries | 679-8677 |
| Conservation | 679-5900 |
| Death Certificates | 679-8288 |
| Dog Licenses | 679-8288 |
| Dog Officer Assistance | 679-5477 |
| Election Information | 679-8692 |
| Health Officer | 679-8540 |
| Library | 679-5944 |
| Marriage Records | 679-8288 |
| Nursing, Public | 772-2981 |
| Planning Board | 679-8540 |
| Red Cross | 772-3321 |
| School Board | 679-8257 |
| Schools (Epping High | 679-5472 |
| (Epping Elementary) | 679-8018 |
| Street Lighting | 679-3131 |
| Superintendent of Schools | 679-8003 |
| Tax Collector | 679-8288 |
| Town Clerk | 679-8288 |
| Town Offices | 679-5441 |
| Trust Funds | 679-8759 |
| Water & Sewer Commission | 679-8279 |
| Water & Sewer Rental Collection | 679-8288 |
| Welfare | 679-8554 |

WATSON ACADEMY —

(Continued from inside front cover)

Basically, we seem to be back where we were in 1883. The building was filled and outgrown. Now it needs to be filled again.

Although a use for Watson Academy is far from determined, a contest was conducted and suggests three uses/criteria: 1) Whatever the use, it should be *self-supporting* ... (first prize), 2) Combination Community Center/School Superintendent's offices ... (second prize), 3) Local newspaper, named "Epping Leader" ... (third prize).

A computer-search is ongoing, trying to locate federal and/or state funds to help meet major revitalization expenses. Unfortunately for Watson Academy, however, public money is very tight lately. Government people have come from Concord to talk with people in Epping. There have been sessions with the Departments of Community Education, Recreation, Governor's Council on Energy and the New Hampshire Historic Preservation Program.

While these people are enthusiastic about the condition and potential of Watson Academy, they are not helpful when it comes to who's going to pay the bills. One civil administrator in Concord said: "You might do well to sell the building to a private individual. We don't have any money to give out."

But maybe something will turn up. One accomplishment is that Watson Academy is being listed in the National Register of Historic Places. This helps it qualify for certain types of aid.

Our Selectmen are in favor of "saving" Watson Academy as long as it won't cost the town any money. Indeed, nobody seems to want to raise funds through taxation (including the Watson Academy Committee).

Therein lies the challenge.

PRESENT STATUS

| | |
|-------------------------------|---|
| Immediate need: | \$2,000 to replace window plywood with rock-proof combination windows |
| Mid-December donations total: | \$343.09 |
| Future need: | Thousands of dollars for heating plant, restrooms, paint . . . bell tower |

Tax-deductible donations are being collected by the Selectmen's Office, payable to: Town of Epping — Watson Academy Project.

Or you may consider joining the Watson Academy Alumni-Booster Association for \$5.00, which is sponsoring fund raising and promoting communications. c/o Mrs. Carol Clapp, Treasurer — Nottingham Square Road — Epping.

Please don't hesitate to come forth if you can help supply labor, materials . . . ideas . . . Would you like a bell tower or restroom built in your honor? Would you like to use the building? Would you like to buy the building?

Selectmen's Office
Epping, N.H. 03042

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Durham, N.H. 03824